

SCARGILL MOVEMENT

England & Wales - Charity number 1127838

Details

Other names	THE SCARGILL MOVEMENT
Status	Registered
Legal form	Charitable company
Company number	06778628
Registered	2009-02-03
Register	View on the Charity Commission register

Contact

Address	Scargill House Kettlewell Skipton BD23 5HU
Phone	01756760500
Email	admin@scargillmovement.org
Website	www.scargillmovement.org

Activities

Objects: (1) TO ADVANCE THE CHRISTIAN FAITH WORLDWIDE THROUGH THE MINISTRY OF A COMMUNITY OR COMMUNITIES OF CHRISTIANS WHOSE SHARED LIVES IN THE FELLOWSHIP OF THE HOLY SPIRIT COMMUNICATE THE LOVE OF GOD REVEALED IN JESUS CHRIST(2) TO ADVANCE THE CHRISTIAN FAITH AND TO ADVANCE EDUCATION THROUGH THE PROVISION OF A COMMUNITY OR COMMUNITIES OF PEOPLE TO LIVE OUT A RELEVANT AND AUTHENTIC EXPRESSION OF THE CHRISTIAN FAITH IN TODAY'S WORLD THROUGH THEIR LIFE TOGETHER.

Activities: A Christian Community at Scargill House offering a holiday and conference facility, with a high standard of welcome and run on an ecologically efficient basis, for the benefit of individuals, churches and the communities in which they are set. Supporters are invited to accept a rule of life (Pathway) and become Companions of the residential community." Lives shared - lives transformed"

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE LOCAL
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,053,554	£1,097,090	£2,770,626	26
2023-12-31	£1,349,555	£1,924,917	£2,814,162	27
2022-12-31	£930,212	£667,938	£3,389,523	24
2021-12-31	£704,606	£519,442	£3,189,459	23
2020-12-31	£768,365	£593,898	£2,934,516	34

Trustees

Name	Role	Appointed
Dr Andrew Arnold	Chair	2023-02-02
ANTHONY PETER HESSELWOOD		
Anthony Richard Allison		2023-04-19
JANE FARDON		2023-11-22
REVD CANON FELICITY LAWSON		2011-07-26
REVEREND CAROLINE HEWLETT		2015-06-24
Rev Alison Mary Jones Roche		2023-06-21
Rev Peter Wilfrid Gunstone		2022-09-21
Simon Francis Browning		2023-04-19
Timothy John Proudler		2023-06-21

SCARGILL MOVEMENT

England & Wales - Charity number 1127838

Accounts

REGISTERED COMPANY NUMBER: 06778628 (England and Wales)
REGISTERED CHARITY NUMBER: 1127838

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024
FOR
SCARGILL MOVEMENT**

DSC Accountants Ltd
Chartered Accountants
Statutory Auditors
Tattersall House
East Parade
Harrogate
North Yorkshire
HG1 5LT

SCARGILL MOVEMENT

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SCARGILL MOVEMENT (REGISTERED NUMBER: 06778628)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report 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).

OBJECTIVES AND ACTIVITIES

Objectives and activities

The purpose of the charity is to advance the Christian faith and to advance education through the provision of a community of people to live out relevant and authentic expression of the Christian faith in today's world through their life together.

The activity is to continue to develop Scargill House, Kettlewell, and to maintain a resident community who will offer an excellent standard of hospitality and spiritual renewal to guests in the conference centre.

Under the strap line "lives shared, lives transformed" the agreed aim is:-

- to show the hospitality of God to all and to share lives changed by faith;
- to send our guests home with new vision and purpose;
- to model and promote responsible stewardship of creation;
- to hold on to Quality, Simplicity and Beauty in the further developments of our buildings as well as our life together; and
- to help guests and community alike to gain and be enriched by a vision for community in an individualistic society.

This will be implemented by offering at Scargill House:-

- a resident, caring group of people with prayer at their heart;
- hospitality to individuals and groups;
- challenging programmes and outdoor activities especially for young people;
- resources and training for Christian mission and service;
- opportunities for creativity and personal development; and
- a community practising both ecological and sustainable stewardship of God's creation.

Public benefit

The Council confirmed they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties. As outlined earlier in this respect, our Christian faith is lived out in today's world by our care of people as well as the creation with which we are entrusted. We provide bursary funds for all those unable to afford our regular fees and hold specific events for people on the margins of society as well as welcoming them at any time. We are committed to conserve the earth's resources by reducing our carbon footprint with our Biomass Boiler and energy controls and work with National Park Authority in our woodland management plan. Our walled garden accessible to all is a hidden gem within the Quiet Garden Scheme. Our chapel lift project, completed in 2016, and plans for future development confirm our continuing commitment to enable step-free access to the whole of the Scargill site.

SCARGILL MOVEMENT (REGISTERED NUMBER: 06778628)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

ACHIEVEMENT AND PERFORMANCE

The accounts for 2024, as in previous years, are heart warming and encouraging, the final results far better than our budgeted forecast! The treasure chest of friends and supporters, in which we are humbled and deeply thankful, continues. With their support which is more than just financial the ministry at Scargill continues to flourish. The Kingdom of God is relational with the love of God at the heart so we believe wholeheartedly in 'lives shared, lives transformed with Jesus at the centre'.

At the beginning of 2024, we were delighted to be able to move back into the refurbished Marsh Lounge which has become a beautiful space. It was a joy to invite our President, the Archbishop of York Stephen Cottrell, to celebrate all the refurbishments around the House, and bless our buildings.

The building projects are never an end in themselves; they are to fulfil the ministry of Scargill. We are now looking to Phase 8 which is a major project: the demolishing and rebuilding of Three Peaks.

It has been wonderful to welcome many churches for their weekend away as well as many young people coming on our Summerfest programme. It has also been a joy to welcome others to programme events and other retreats where people have experienced the peace, prayer and solitude of Scargill. The feedback continues to be very positive. We pray regularly for our guests that within a stay at Scargill people will be open to the invitation to be renewed in the love of God.

One of our major challenges is the growing of the Community, which has not yet reached pre-Covid numbers. We are exploring varied routes to encourage people to join the Scargill adventure.

We are so grateful for God's faithful love, and we look forward to continue to show that love with a warm and generous welcome for all those who come through our doors now and in the future.

FINANCIAL REVIEW

Financial review

The total incoming resources were £1,053,554 and resources expended amounted to £1,097,090 leaving a net deficit of £43,536 (deficit of £575,362 2023). The 2023 deficit arose as a result of the refurbishment elements of phase 7 which were completed in the first quarter of 2024. Detailed figures are shown on pages 16 to 25 with the summary on page 10.

Voluntary income was £280,777 (£686,002 2023) The level of regular donations continued but one off gifts slowed due to the completions of phase 7 and the abnormally high level of legacy income dropped between the two years. Fee income and sales was £735,820 (£611,380 2023) placing high demands on Community supported by Working Friends to deliver the generous hospitality and welcome to increased numbers of guests.

The metering of the energy produced in the Biomass boiler has again been conservatively estimated to be £25,000 (£20,000 2023) but the issues encountered are now resolved and actual payments will be resumed on a quarterly basis.

Budgets for the next two years show working deficits on the conference programme to be funded by the generous financial support of friends and companions, also allowing for further development work to be carried out.

Reserves policy

The charity continues to make significant investments in its buildings and plant which stand (after depreciation) at £2m.

The Council review the Cash position on a quarterly basis on advice given by the Business and Finance Committee and allocate surplus funds to cover smaller maintenance projects or to build up a reserve to fund the next phase(s) of the development programme, for which planning permission is already held and will cost in excess of £10m.

At the end of 2024 the estimated working capital requirement remains at £120,000 The Council believes that the current funds are sufficient to fund the next three months but regular donations are still encouraged to support the ongoing community ministry and development at Scargill.

The Council is grateful to the many supporters who have given financial and prayer support during the year and to working friends who have helped with vital practical support.

SCARGILL MOVEMENT (REGISTERED NUMBER: 06778628)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

FINANCIAL REVIEW

Indemnity insurance

The charity paid insurance premiums to indemnify the council from any loss arising from neglect or defaults of council or staff and any consequent loss.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Organisational structure

The council, who are also directors and trustees of the charity, meets on a bi-monthly basis to review progress. Members of the company are also council members and are listed below and are fully involved in the decisions of the charity. The Bishop of Leeds and the Chair of the council of the Lee Abbey Movement are each entitled to nominate two council members. The council shall (unless otherwise determined by ordinary resolution) number not less than six. New members are appointed by ordinary resolution. All council members receive appropriate induction and training in respect of their role.

Risk

The council maintains a register and regularly reviews the risks which face the charity as well as carrying out a full risk review annually. The council has a finance committee that prepares a budget and meets bi-monthly to report and monitor the ongoing financial position and to review the measures in place to mitigate financial and exposure to other major risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06778628 (England and Wales)

Registered Charity number

1127838

Registered office

Scargill House
Kettlewell
Skipton
North Yorkshire
BD23 5HU

Trustees

Sister Jocelyn Carter (resigned 25/11/2024)
Mr Anthony Hesselwood Vice Chairman
Revd Canon Caroline Hewlett
Revd Canon Felicity Lawson Chairman (to 07/07/2025)
Capt Andy Milne (resigned 8/2/2024)
Mr Anthony Allison
Dr Andrew Arnold Chairman (from 08/07/2025)
Mr Simon Browning
Mrs Jane Fardon
Revd Peter Gunstone
Mr Timothy Proudler
Revd Alison Roche

SCARGILL MOVEMENT (REGISTERED NUMBER: 06778628)

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

DSC Accountants Ltd
Chartered Accountants
Statutory Auditors
Tattersall House
East Parade
Harrogate
North Yorkshire
HG1 5LT

Solicitors

Napthens
7 Winkley Square
Preston
PR1 3DJ

Bankers

Barclays Bank Plc
49 High Street
Skipton
BD23 1DH

The Co-operative Bank
P.O. Box 250
Delf House
Skelmersdale
WN8 6WT

CCLA
80 Cheapside
London
EC2V 6 DZ

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Scargill Movement for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

SCARGILL MOVEMENT (REGISTERED NUMBER: 06778628)

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, DSC Accountants Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 8 July 2025 and signed on its behalf by:

x 

Dr Andrew Arnold - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF SCARGILL MOVEMENT (REGISTERED NUMBER: 06778628)

Opinion

We have audited the financial statements of Scargill Movement (the 'charitable company') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
SCARGILL MOVEMENT (REGISTERED NUMBER: 06778628)**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF SCARGILL MOVEMENT (REGISTERED NUMBER: 06778628)

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

We gained an understanding of the legal and regulatory framework applicable to the charitable company and the industry in which it operates and considered the risk of acts by the company that were contrary to applicable laws and regulations, including fraud. We focused on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to, the Companies Act 2006 and UK tax legislation. Our tests included agreeing the financial statement disclosures to underlying supporting documentation, a review of correspondence with the Charity Commission, enquiries with management and the inspection of other regulatory and legal correspondence. We addressed the risk of management override of internal controls, including testing journals and estimates and evaluating whether there was evidence of bias by the trustees that represented a risk of material misstatement due to fraud and the completeness of incoming resources by reference to the source document for each income stream. We did not identify any key audit matters relating to irregularities, including fraud.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
SCARGILL MOVEMENT (REGISTERED NUMBER: 06778628)**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Graham French (Senior Statutory Auditor)
for and on behalf of DSC Accountants Ltd
Chartered Accountants
Statutory Auditors
Tattersall House
East Parade
Harrogate
North Yorkshire
HG1 5LT

8 July 2025

SCARGILL MOVEMENT

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	250,006	30,771	280,777	686,002
Charitable activities					
Charitable activities	5	760,820	-	760,820	631,380
Investment income	4	11,261	-	11,261	32,173
Other income		696	-	696	-
Total		<u>1,022,783</u>	<u>30,771</u>	<u>1,053,554</u>	<u>1,349,555</u>
EXPENDITURE ON					
Raising funds	6	469	-	469	-
Charitable activities					
Charitable activities	7	1,086,686	9,935	1,096,621	1,916,223
Other		-	-	-	8,694
Total		<u>1,087,155</u>	<u>9,935</u>	<u>1,097,090</u>	<u>1,924,917</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	19	(64,372) 30,046	20,836 (30,046)	(43,536) -	(575,362) -
Net movement in funds		<u>(34,326)</u>	<u>(9,210)</u>	<u>(43,536)</u>	<u>(575,362)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		2,803,688	10,474	2,814,162	3,389,524
TOTAL FUNDS CARRIED FORWARD		<u><u>2,769,362</u></u>	<u><u>1,264</u></u>	<u><u>2,770,626</u></u>	<u><u>2,814,162</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

SCARGILL MOVEMENT (REGISTERED NUMBER: 06778628)

**STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	14	2,035,296	-	2,035,296	2,023,509
CURRENT ASSETS					
Stocks	15	20,713	-	20,713	23,886
Debtors	16	162,530	-	162,530	495,847
Cash at bank		724,254	1,264	725,518	582,137
		<u>907,497</u>	<u>1,264</u>	<u>908,761</u>	<u>1,101,870</u>
CREDITORS					
Amounts falling due within one year	17	(173,431)	-	(173,431)	(311,217)
		<u>734,066</u>	<u>1,264</u>	<u>735,330</u>	<u>790,653</u>
NET CURRENT ASSETS					
		<u>734,066</u>	<u>1,264</u>	<u>735,330</u>	<u>790,653</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>2,769,362</u>	<u>1,264</u>	<u>2,770,626</u>	<u>2,814,162</u>
NET ASSETS					
		<u>2,769,362</u>	<u>1,264</u>	<u>2,770,626</u>	<u>2,814,162</u>
FUNDS					
Unrestricted funds	19			2,769,362	2,803,688
Restricted funds				1,264	10,474
TOTAL FUNDS					
				<u>2,770,626</u>	<u>2,814,162</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 8 July 2025 and were signed on its behalf by:



Mr Anthony Hesselwood - Trustee

SCARGILL MOVEMENT

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	221,913	(718,053)
Net cash provided by/(used in) operating activities		<u>221,913</u>	<u>(718,053)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(89,793)	(308,328)
Sale of fixed asset investments		-	507,570
Interest received		11,261	32,173
Net cash (used in)/provided by investing activities		<u>(78,532)</u>	<u>231,415</u>
Change in cash and cash equivalents in the reporting period		<u>143,381</u>	<u>(486,638)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>582,137</u>	<u>1,068,775</u>
Cash and cash equivalents at the end of the reporting period		<u><u>725,518</u></u>	<u><u>582,137</u></u>

The notes form part of these financial statements

SCARGILL MOVEMENT

NOTES TO THE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2024

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024	2023
	£	£
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(43,536)	(575,362)
Adjustments for:		
Depreciation charges	78,005	58,641
Interest received	(11,261)	(32,173)
Decrease/(increase) in stocks	3,173	(1,164)
Decrease/(increase) in debtors	333,318	(358,995)
(Decrease)/increase in creditors	(137,786)	191,000
Net cash provided by/(used in) operations	<u>221,913</u>	<u>(718,053)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.24	Cash flow	At 31.12.24
	£	£	£
Net cash			
Cash at bank	<u>582,137</u>	<u>143,381</u>	<u>725,518</u>
	<u>582,137</u>	<u>143,381</u>	<u>725,518</u>
Debt			
Debts falling due within 1 year	<u>(5,000)</u>	<u>4,000</u>	<u>(1,000)</u>
	<u>(5,000)</u>	<u>4,000</u>	<u>(1,000)</u>
Total	<u>577,137</u>	<u>147,381</u>	<u>724,518</u>

The notes form part of these financial statements

SCARGILL MOVEMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1. STATUTORY INFORMATION

Scargill Movement is a private company limited by guarantee incorporated in England and Wales. The registered office is Scargill House, Kettlewell, Skipton, North Yorkshire, BD23 5H.

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable. Grants received are not government grants and do not come with any conditions. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included. Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold. Gift aid recoverable is included within the same category of income to which the claim relates. This income is also recognised in the same period.

Legacies are recognised when the benefactor has died, the charity has sufficient evidence that a gift has been left to them, there is a valid will and the amount receivable is probable and can be estimated with reasonable accuracy.

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

Income from investments is included in the year in which it is receivable.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

SCARGILL MOVEMENT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

2. ACCOUNTING POLICIES - continued

Resources expended

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management whilst governance costs include those costs associated with meeting costs associated with the constitutional requirements of the charity and include costs of indemnity insurance.

Going concern

The trustees have prepared forecasts and considered income and expenditure for the period to 31st December 2025 and 31 July 2026, which shows that they have sufficient reserves to be able to continue for the foreseeable future. Furthermore, the trustees have not identified any material uncertainties which in their view cast a significant doubt over the going concern of the company, and therefore continue to adopt the going concern basis of preparation for these financial statements.

Tangible fixed assets

Tangible fixed assets used for operational purposes are stated at cost less accumulated depreciation. Individual assets costing below £1,000 are treated as expenditure in the year they are acquired and are not capitalised. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Freehold operational property - 200 years straight line
Fixtures, fittings and equipment - 7½ - 25% straight line
Refurbishment expenditure - 7 years straight line

Depreciation is provided from when the asset is brought into use.

Refurbishment expenditure is capitalised in anticipation of the redevelopment of the site and facilities and has now been fully depreciated.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

Fund accounting

Unrestricted funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Fixed asset investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

SCARGILL MOVEMENT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

3. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Donations	237,858	30,771	268,629	343,143
Legacies	12,148	-	12,148	335,359
Grants	-	-	-	7,500
	<u>250,006</u>	<u>30,771</u>	<u>280,777</u>	<u>686,002</u>

Grants received, included in the above, are as follows:

	2024 £	2023 £
Other grants	-	7,500
	<u>-</u>	<u>7,500</u>

4. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
CFB Investment Fund distribution	1,150	-	1,150	3,806
Deposit account interest	10,111	-	10,111	28,367
	<u>11,261</u>	<u>-</u>	<u>11,261</u>	<u>32,173</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2024 £	2023 £
Fees and seminars	Charitable activities	711,899	591,875
Sales	Charitable activities	23,921	19,505
RHI income received	Charitable activities	25,000	20,000
		<u>760,820</u>	<u>631,380</u>

SCARGILL MOVEMENT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

6. RAISING FUNDS

Raising donations and legacies

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Support costs	469	-	469	-
	<u>469</u>	<u>-</u>	<u>469</u>	<u>-</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8) £	Support costs (see note 9) £	Totals £
Charitable activities	1,043,153	53,468	1,096,621
	<u>1,043,153</u>	<u>53,468</u>	<u>1,096,621</u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024 £	2023 £
Staff costs	198,742	197,620
Food and programme expenses	247,462	208,393
Community allowances and staff costs	25,408	21,263
Utilities	168,054	147,643
Repairs and maintenance	295,781	1,229,067
Finance costs	3,287	3,355
Depreciation and amortisation	78,006	58,641
Marketing, PR and literature	26,413	18,579
Grants and donations	-	740
	<u>1,043,153</u>	<u>1,885,301</u>

In 2023 there had been significant expenditure in repairs and maintenance as the result of the major refurbishment of the Marsh Lounge which included a new roof, windows, heating system, floor and AV equipment. We also replaced the windows in the Old House and the Sun Lounge as well as repairing the roofing on both buildings. This work was completed in quarter 1 of 2024 with additional expenditure on replacement windows in the kitchen and dining room.

SCARGILL MOVEMENT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

9. SUPPORT COSTS

	Other £	Governance costs £	Totals £
Raising donations and legacies	469	-	469
Charitable activities	42,205	11,263	53,468
	<u>42,674</u>	<u>11,263</u>	<u>53,937</u>

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024 £	2023 £
Auditors' remuneration	6,900	6,550
Auditors' remuneration for non audit work	4,363	691
Depreciation - owned assets	<u>78,006</u>	<u>58,641</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

One trustee received speakers' fees during the year amounting to £219 (2023 - Two trustees -£679).

Trustees' expenses

Travel expenses amounting to £270 have been paid to one trustee during the year (2023 - £540).

12. STAFF COSTS

	2024 £	2023 £
Wages and salaries	134,999	137,268
Other pension costs	63,743	60,352
	<u>198,742</u>	<u>197,620</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Programme delivery and community	<u>26</u>	<u>27</u>

No employees received emoluments in excess of £60,000.

SCARGILL MOVEMENT

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	626,710	59,292	686,002
Charitable activities			
Charitable activities	631,380	-	631,380
Investment income	32,173	-	32,173
Total	<u>1,290,263</u>	<u>59,292</u>	<u>1,349,555</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	1,782,264	133,959	1,916,223
Other	8,694	-	8,694
Total	<u>1,790,958</u>	<u>133,959</u>	<u>1,924,917</u>
NET INCOME/(EXPENDITURE)			
Transfers between funds	(500,695)	(74,667)	(575,362)
	20,918	(20,918)	-
Net movement in funds	<u>(479,777)</u>	<u>(95,585)</u>	<u>(575,362)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	3,283,465	106,059	3,389,524
TOTAL FUNDS CARRIED FORWARD	<u><u>2,803,688</u></u>	<u><u>10,474</u></u>	<u><u>2,814,162</u></u>

SCARGILL MOVEMENT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

14. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Totals £
COST				
At 1 January 2024	1,942,357	488,604	775,621	3,206,582
Additions	-	-	89,793	89,793
At 31 December 2024	<u>1,942,357</u>	<u>488,604</u>	<u>865,414</u>	<u>3,296,375</u>
DEPRECIATION				
At 1 January 2024	119,383	488,603	575,087	1,183,073
Charge for year	9,418	-	68,588	78,006
At 31 December 2024	<u>128,801</u>	<u>488,603</u>	<u>643,675</u>	<u>1,261,079</u>
NET BOOK VALUE				
At 31 December 2024	<u>1,813,556</u>	<u>1</u>	<u>221,739</u>	<u>2,035,296</u>
At 31 December 2023	<u>1,822,974</u>	<u>1</u>	<u>200,534</u>	<u>2,023,509</u>

15. STOCKS

	2024 £	2023 £
Stocks	<u>20,713</u>	<u>23,886</u>

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other debtors	154,163	470,895
Income tax recoverable	8,367	24,952
	<u>162,530</u>	<u>495,847</u>

SCARGILL MOVEMENT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other loans (see note 18)	1,000	5,000
Trade creditors	17,429	13,794
Other creditors	30,813	5,716
Deposits in advance	111,417	114,261
Accrued expenses	12,772	172,446
	<u>173,431</u>	<u>311,217</u>

18. LOANS

An analysis of the maturity of loans is given below:

	2024	2023
	£	£
Amounts falling due within one year on demand:		
Loan from friends of Scargill Movement	<u>1,000</u>	<u>5,000</u>

Loans from friends of Scargill Movement consist of 1 (2023 - 2) individual interest free loans with flexible rolling repayment dates.

19. MOVEMENT IN FUNDS

	At 1.1.24	Net movement	Transfers between funds	At 31.12.24
	£	in funds	£	£
		£		
Unrestricted funds				
General fund	2,408,837	198,964	(341,956)	2,265,845
Designated Community discretionary	10,035	(8,218)	7,000	8,817
Designated Bursary	10,000	-	18,900	28,900
Designated special maintenance	82,906	-	277,994	360,900
Designated project development	291,910	(255,118)	68,108	104,900
	<u>2,803,688</u>	<u>(64,372)</u>	<u>30,046</u>	<u>2,769,362</u>
Restricted funds				
Bursary Fund	10,464	20,730	(30,046)	1,148
Climate stewards	10	51	-	61
Poetry books	-	55	-	55
	<u>10,474</u>	<u>20,836</u>	<u>(30,046)</u>	<u>1,264</u>
TOTAL FUNDS	<u>2,814,162</u>	<u>(43,536)</u>	<u>-</u>	<u>2,770,626</u>

SCARGILL MOVEMENT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

19. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,022,783	(823,819)	198,964
Designated Community discretionary	-	(8,218)	(8,218)
Designated project development	-	(255,118)	(255,118)
	<u>1,022,783</u>	<u>(1,087,155)</u>	<u>(64,372)</u>
Restricted funds			
Bursary Fund	20,730	-	20,730
Climate stewards	51	-	51
Poetry books	55	-	55
Community	500	(500)	-
Project development	9,435	(9,435)	-
	<u>30,771</u>	<u>(9,935)</u>	<u>20,836</u>
TOTAL FUNDS	<u>1,053,554</u>	<u>(1,097,090)</u>	<u>(43,536)</u>

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	2,002,161	565,517	(158,840)	2,408,838
Designated Community discretionary	12,408	(8,373)	6,000	10,035
Designated Bursary	10,000	-	-	10,000
Designated Digital Equipment	15,000	(15,000)	-	-
Designated special maintenance	212,000	(79,095)	(50,000)	82,905
Designated project development	1,031,896	(963,744)	223,758	291,910
	<u>3,283,465</u>	<u>(500,695)</u>	<u>20,918</u>	<u>2,803,688</u>
Restricted funds				
Bursary Fund	8,696	22,686	(20,918)	10,464
Digital equipment	4,650	(4,650)	-	-
Climate stewards	128	(118)	-	10
Poetry books	335	(335)	-	-
Project development	92,250	(92,250)	-	-
	<u>106,059</u>	<u>(74,667)</u>	<u>(20,918)</u>	<u>10,474</u>
TOTAL FUNDS	<u>3,389,524</u>	<u>(575,362)</u>	<u>-</u>	<u>2,814,162</u>

SCARGILL MOVEMENT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

19. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,290,262	(724,745)	565,517
Designated Community discretionary	1	(8,374)	(8,373)
Designated Digital Equipment	-	(15,000)	(15,000)
Designated special maintenance	-	(79,095)	(79,095)
Designated project development	-	(963,744)	(963,744)
	<u>1,290,263</u>	<u>(1,790,958)</u>	<u>(500,695)</u>
Restricted funds			
Bursary Fund	22,686	-	22,686
Digital equipment	-	(4,650)	(4,650)
Climate stewards	88	(206)	(118)
Poetry books	199	(534)	(335)
Project development	36,319	(128,569)	(92,250)
	<u>59,292</u>	<u>(133,959)</u>	<u>(74,667)</u>
TOTAL FUNDS	<u><u>1,349,555</u></u>	<u><u>(1,924,917)</u></u>	<u><u>(575,362)</u></u>

The Bursary Fund represents funds received to finance conference and residential fees for guests unable to contribute to the full amount of fees chargeable. The Climate steward, Poetry books, Digital Equipment, and Project Development funds relate to specific projects that have attracted specific funding and expended during the year or carried forward into 2025.

The Community Discretionary fund exists to relieve hardship amongst community members. The special maintenance designated fund has been created from general funds to cover special maintenance work anticipated for 2025. A second designated fund exists to support the project development work planned for the future

Grants from the restricted Bursary Fund are not expenditure of the charity as they are 'paid' to the charity and are included as income from charitable activities. To avoid double counting the income of the charity, the grants made are recognised as a transfer between funds. This reduced the value of the restricted Bursary Fund by the grants it has made and avoids including the income again.

SCARGILL MOVEMENT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

20. CAPITAL COMMITMENTS

The charity had committed to capital expenditure of £68,237 (2023 - £nil), relating to the Chapel Audio system and the Kitchen refurbishment.

21. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

22. INDEMNITY INSURANCE

The charity paid insurance premiums of £404 (2023-£404) to indemnify the council from any loss arising from neglect or defaults of the council or staff and any consequent loss.

23. COMPANY LIMITED BY GUARANTEE

Scargill Movement is a company limited by guarantee and accordingly does not have a share capital. Every member of the company (the members being the council members for the time being) undertakes to contribute such a amount as may be required not exceeding £10 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

24. CHURCH OF ENGLAND FUNDED PENSION SCHEME

The membership figures that we hold as at December 2024 and December 2023 for Scargill Movement are set out in the table below. These are used as part of the Board's calculation of the deficit contributions in payment at each year end, which in turn feed into the FRS102 calculations, so are provided here for reference.

	2024	2023
Number of members at this Responsible Body	4	4

Scargill Movement participates in the Church of England Funded Pensions Scheme for stipendiary clergy, a defined benefit pension scheme. This scheme is administered by the Church of England Pensions Board, which holds the assets of the scheme separately from those of the Responsible Bodies.

Each participating Responsible Body in the Church of England Funded Pensions Scheme pays contributions at a common contribution rate applied to pensionable stipends.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. It is not possible to attribute the Scheme's assets and liabilities to each specific Responsible Body, and this means contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are contributions payable towards benefits and expenses accrued in that year, which were £27,012 in 2024 (2023: £22,736), plus any figures arising from contributions in respect of the Scheme's deficit (see below). The 2021 valuation showed the Scheme to be fully funded and as such in 2023, following the valuation results being agreed, the deficit contributions paid were £NIL (2023: £NIL).

A valuation of the Scheme is carried out once every three years. The most recent Scheme valuation completed was carried out at as 31 December 2021. The 2021 valuation revealed a surplus of £560m, based on assets of £2,720m and a funding target of £2,160m, assessed using the following assumptions:

- An average discount rate of 2.7%p.a;
- RPI inflation of 3.6%p.a. (and pension increases consistent with this);
- CPIH inflation in line with RPI less 0.8% pre 2030 moving to RPI with no adjustment from 2030 onwards;
- Increase in pensionable stipends in line with CPIH;

SCARGILL MOVEMENT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

24. CHURCH OF ENGLAND FUNDED PENSION SCHEME - continued

- Mortality in accordance with 90% of the S3NA tables, with allowance for improvements in mortality rates from 2013 in line with the CMI2020 extended model with a long term annual rate of improvement of 1.5%, a smoothing parameter of 7, an initial addition to mortality improvements of 0.5% pa and an allowance for 2020 data of 0% (i.e. w2020 = 0%).

Following finalisation of the 31 December 2021 valuation, deficit contributions ceased with effect from 1 January 2023, since the Scheme was fully funded.

The deficit recovery contributions under the recovery plan in force at each 31 December were as follows:

	% of pensionable stipends
31 December 2021	7.1% payable from January 2021 to December 2022
31 December 2022	NIL
31 December 2023	NIL
31 December 2024	NIL

An interim reduction to deficit contributions to 3.2% of pensionable stipends was made with effect from April 2022 and remained in place until December 2022.

For senior office holders, pensionable stipends are adjusted in the calculations by a multiple, as set out in the Scheme's rules.

Section 28.11A of FRS 102 requires agreed deficit recovery payments to be recognised as a liability. However as there are no deficit recovery payments from 1 January 2023 onwards the balance sheet liability as at 31 December 2023 and 31 December 2024 is nil. The movement in the balance sheet liability over 2023 and 2024 is set out in the table below.

	2024	2023
Balance sheet liability at 1 January	-	-
Deficit contribution paid	-	-
Interest cost (recognised in SOFA)	-	-
Remaining change to the balance sheet liability* (recognised in SOFA)	-	-
Balance sheet liability at 31 December	-	-

* Comprises change in agreed deficit recovery plan, and change in discount rate and inflation assumptions between year-ends.

The legal structure of the scheme is such that if another Responsible Body fails, Scargill Movement could become responsible for paying a share of that failed Responsible Body's pension liabilities.

SCARGILL MOVEMENT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

25. OTHER PENSIONS - MONEY PURCHASE SCHEME

Scargill Movement also contributes to money purchase pension schemes for the benefit of its employees. Contributions payable under the NEST and other private schemes are charged to the statement of financial activities in the year they are payable.

SCARGILL MOVEMENT

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	268,629	343,143
Legacies	12,148	335,359
Grants	-	7,500
	<hr/>	<hr/>
	280,777	686,002
Investment income		
CFB Investment Fund distribution	1,150	3,806
Deposit account interest	10,111	28,367
	<hr/>	<hr/>
	11,261	32,173
Charitable activities		
Fees and seminars	711,899	591,875
Sales	23,921	19,505
RHI income received	25,000	20,000
	<hr/>	<hr/>
	760,820	631,380
Other income		
Other income	696	-
	<hr/>	<hr/>
Total incoming resources	1,053,554	1,349,555
EXPENDITURE		
Charitable activities		
Wages	134,999	137,268
Pensions	63,743	60,352
Food and programme expenses	247,462	208,393
Community allowances and staff costs	25,408	21,263
Utilities	168,054	147,643
Repairs and maintenance	295,781	1,229,067
Finance costs	3,287	3,355
Depreciation and amortisation	78,006	58,641
Marketing, PR and literature	26,413	18,579
Grants and donations	-	740
	<hr/>	<hr/>
	1,043,153	1,885,301
Support costs		

This page does not form part of the statutory financial statements

SCARGILL MOVEMENT

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

	2024 £	2023 £
Support costs		
Other		
Motor and travelling expenses	15,751	10,096
Office expenses	15,042	12,967
Recruitment and training costs	11,881	7,455
	<hr/>	<hr/>
	42,674	30,518
Governance costs		
Auditors' remuneration	6,900	6,550
Auditors' remuneration for non audit work	4,363	691
Trustees indemnity insurance	-	404
Accountancy fees	-	1,453
	<hr/>	<hr/>
	11,263	9,098
Total resources expended	<hr/>	<hr/>
	1,097,090	1,924,917
Net expenditure	<hr/>	<hr/>
	(43,536)	(575,362)
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

SCARGILL MOVEMENT

England & Wales - Charity number 1127838

Accounts

REGISTERED COMPANY NUMBER: 06778628 (England and Wales)
REGISTERED CHARITY NUMBER: 1127838

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
SCARGILL MOVEMENT**

DSC Accountants Ltd
Chartered Accountants
Statutory Auditors
Tattersall House
East Parade
Harrogate
North Yorkshire
HG1 5LT

SCARGILL MOVEMENT

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SCARGILL MOVEMENT (REGISTERED NUMBER: 06778628)

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report 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).

OBJECTIVES AND ACTIVITIES

Objectives and activities

The purpose of the charity is to advance the Christian faith and to advance education through the provision of a community of people to live out relevant and authentic expression of the Christian faith in today's world through their life together.

The activity is to continue to develop Scargill House, Kettlewell, and to maintain a resident community who will offer an excellent standard of hospitality and spiritual renewal to guests in the conference centre.

Under the strap line "lives shared, lives transformed" the agreed aim is:-

- to show the hospitality of God to all and to share lives changed by faith;
- to send our guests home with new vision and purpose;
- to model and promote responsible stewardship of creation;
- to hold on to Quality, Simplicity and Beauty in the further developments of our buildings as well as our life together; and
- to help guests and community alike to gain and be enriched by a vision for community in an individualistic society.

This will be implemented by offering at Scargill House:-

- a resident, caring group of people with prayer at their heart;
- hospitality to individuals and groups;
- challenging programmes and outdoor activities especially for young people;
- resources and training for Christian mission and service;
- opportunities for creativity and personal development; and
- a community practising both ecological and sustainable stewardship of God's creation.

Public benefit

The Council confirmed they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties. As outlined earlier in this respect, our Christian faith is lived out in today's world by our care of people as well as the creation with which we are entrusted. We provide bursary funds for all those unable to afford our regular fees and hold specific events for people on the margins of society as well as welcoming them at any time. We are committed to conserve the earth's resources by reducing our carbon footprint with our Biomass Boiler and energy controls and work with National Park Authority in our woodland management plan. Our walled garden accessible to all is a hidden gem within the Quiet Garden Scheme. Our chapel lift project, completed in 2016, and plans for future development confirm our continuing commitment to enable step-free access to the whole of the Scargill site.

SCARGILL MOVEMENT (REGISTERED NUMBER: 06778628)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

ACHIEVEMENT AND PERFORMANCE

The accounts for 2023, as in previous years, are heart warming and encouraging, the final results far better than our budgeted forecast! The treasure chest of friends and supporters, in which we are humbled and deeply thankful, continues. With their support which is more than just financial the ministry at Scargill continues to flourish. The Kingdom of God is relational with the love of God at the heart so we believe wholeheartedly in 'lives shared, lives transformed with Jesus at the centre'.

As we mentioned in last year's report we began our Phase 7 building project in the Spring of 2023. This has involved mostly the major refurbishment of the Marsh Lounge which include a new roof, windows, heating system, floor and AV equipment. We replaced the windows in the Old House and the Sun Lounge as well as sorting the roofing on both buildings. We also have a new car park with charging points for electric cars and a new sewage system (very important!). The cost of Phase 7, completed in Spring 2024, was about 1.6 million pounds the funding primarily from friends and supporters of Scargill given over a few years.

The building projects are never an end in themselves; they are to fulfil the ministry of Scargill. The Community has grown over the last year which has enabled us to lift the number of guests which we can accommodate. It is a joy to see the house back to being full again with no restrictions. It has been wonderful to welcome many churches for their weekend away as are many young people coming on our Summerfest programme and others coming at other times experiencing the peace, prayer and solitude of Scargill in our midweek programmes - within a stay at Scargill there is an invitation to be renewed in the love of God.

We are so grateful to God's faithful love, and we look forward to continue to show that love with a warm and generous welcome for all those who come through our doors now and in the future.

FINANCIAL REVIEW

Financial review

The total incoming resources were £1,349,555 and resources expended amounted to £1,924,917, leaving a net 'deficit' of £575,362 ('surplus' of £262,274 in 2022) less a loss on investments of £nil (£62,209 loss in 2022) giving a total loss of £575,362 compared to gain of £200,065 in 2022. Total funds to carry forward now stand at £2,814,162 at the end of 2023 compared to £3,389,524 at the end of 2022. The detailed figures are shown on pages 13 to 25. Unrestricted donations and legacies amounted to £626,710 compared to £345,800 in 2022. On top of that we received another £59,292 in restricted donations as shown in note 20 and £nil in government grants (£4,000 in 2022). We received £611,380 in conference fees and sales from guests (£519,852 in 2022). Costs of £1,885,705 (£639,320 in 2022) were expended in providing and maintaining the conference facilities and community. We continue to benefit from the Biomass Boiler installed in 2013 which enables us to achieve substantial reductions in our heating costs as well as reduce our carbon footprint. We continue to benefit from revenue under the Renewable Heat Incentive (RHI) payment scheme although we have experienced problems with the metering of energy production and usage. The income of £20,000 is a conservative estimate of the amount ultimately receivable for the period. Our budgets for the next two years show reducing deficits on our conference programme funded by an encouraging stream of gifts and regular donations which also help our ongoing building refurbishment programme.

Reserves policy

The Charity continues to make significant investments in its buildings and plant which stand, after depreciation, at £2m. We have planning permission for a further substantial refurbishment of the property and a programme to raise what is likely to be in excess of £10m to finance the development. A new phase of this work was underway in 2023 resulting in a reduction in designated cash reserves. In the meantime the ongoing ministry of Scargill is continuing and the Council believes that at least three months' expenditure should be kept in reserve to provide working capital. At the end of 2023, the estimated requirement for working capital was £120,000. The Council believes that the current funds are sufficient to finance the next three months but regular donations are still encouraged to support the ongoing community ministry and development at Scargill. The Finance and Business Committee reviews the reserves in the light of the operational results and ongoing refurbishment on a quarterly basis to ensure adequate reserves are maintained. The trustees believe that the reserves are adequate to cope with any continuing impact of limits on guest numbers but keep under regular review the effect on reserves as well as the impact on the community and the future development work.

The Council is grateful to the many supporters who have given financial and prayer support during the year and to working friends who have helped with practical support.

SCARGILL MOVEMENT (REGISTERED NUMBER: 06778628)

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

FINANCIAL REVIEW

Indemnity insurance

The charity paid insurance premiums to indemnify the council from any loss arising from neglect or defaults of council or staff and any consequent loss.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Organisational structure

The council, who are also directors and trustees of the charity, meets on a bi-monthly basis to review progress. Members of the company are also council members and are listed below and are fully involved in the decisions of the charity. The Bishop of Leeds and the Chair of the council of the Lee Abbey Movement are each entitled to nominate two council members. The council shall (unless otherwise determined by ordinary resolution) number not less than six. New members are appointed by ordinary resolution. All council members receive appropriate induction and training in respect of their role.

Risk

The council maintains a register and regularly reviews the risks which face the charity as well as carrying out a full risk review annually. The council has a finance committee that prepares a budget and meets bi-monthly to report and monitor the ongoing financial position and to review the measures in place to mitigate financial and exposure to other major risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06778628 (England and Wales)

Registered Charity number

1127838

Registered office

Scargill House
Kettlewell
Skipton
North Yorkshire
BD23 5HU

SCARGILL MOVEMENT (REGISTERED NUMBER: 06778628)

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

Trustees

Sister Jocelyn Carter
Rt Rev Christopher Edmondson Chairman (resigned 21/6/2023)
Mr John Fell (resigned 19/4/2023)
Mr Anthony Hesselwood Vice Chairman
Revd Canon Caroline Hewlett
Revd Canon Felicity Lawson Chairman (from 21/06/2023)
Capt Andy Milne (resigned 8/2/2024)
Mr Stephen Weatherley (resigned 22/11/2023)
Rev Hilary Young (resigned 19/4/2023)
Mr Anthony Allison (appointed 19/4/2023)
Dr Andrew Arnold (appointed 2/2/2023)
Mr Simon Browning (appointed 19/4/2023)
Mrs Jane Fardon (appointed 22/11/2023)
Revd Peter Gunstone
Mr Timothy Proudler (appointed 21/6/2023)
Revd Alison Roche (appointed 21/6/2023)

Auditors

DSC Accountants Ltd
Chartered Accountants
Statutory Auditors
Tattersall House
East Parade
Harrogate
North Yorkshire
HG1 5LT

Solicitors

Napthens
7 Winkley Square
Preston
PR1 3DJ

Bankers

Barclays Bank Plc
49 High Street
Skipton
BD23 1DH

The Co-operative Bank
P.O. Box 250
Delf House
Skelmersdale
WN8 6WT

CCLA
80 Cheapside
London
EC2V 6 DZ

SCARGILL MOVEMENT (REGISTERED NUMBER: 06778628)

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Scargill Movement for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

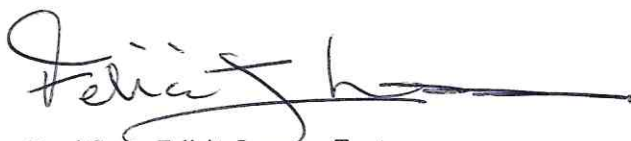
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, DSC Accountants Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 23 July 2024 and signed on its behalf by:



Revd Canon Felicity Lawson - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF SCARGILL MOVEMENT (REGISTERED NUMBER: 06778628)

Opinion

We have audited the financial statements of Scargill Movement (the 'charitable company') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
SCARGILL MOVEMENT (REGISTERED NUMBER: 06778628)**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
SCARGILL MOVEMENT (REGISTERED NUMBER: 06778628)**

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

We gained an understanding of the legal and regulatory framework applicable to the charitable company and the industry in which it operates and considered the risk of acts by the company that were contrary to applicable laws and regulations, including fraud. We focused on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to, the Companies Act 2006 and UK tax legislation. Our tests included agreeing the financial statement disclosures to underlying supporting documentation, a review of correspondence with the Charity Commission, enquiries with management and the inspection of other regulatory and legal correspondence. We addressed the risk of management override of internal controls, including testing journals and estimates and evaluating whether there was evidence of bias by the trustees that represented a risk of material misstatement due to fraud and the completeness of incoming resources by reference to the source document for each income stream. We did not identify any key audit matters relating to irregularities, including fraud.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Graham French (Senior Statutory Auditor)
for and on behalf of DSC Accountants Ltd
Chartered Accountants
Statutory Auditors
Tattersall House
East Parade
Harrogate
North Yorkshire
HG1 5LT

23 July 2024

SCARGILL MOVEMENT

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	626,710	59,292	686,002	373,458
Charitable activities	5				
Charitable activities		631,380	-	631,380	536,433
Investment income	4	32,173	-	32,173	20,321
Total		<u>1,290,263</u>	<u>59,292</u>	<u>1,349,555</u>	<u>930,212</u>
EXPENDITURE ON					
Raising funds	6	-	-	-	981
Charitable activities	7				
Charitable activities		1,782,264	133,959	1,916,223	657,468
Other		8,694	-	8,694	9,489
Total		<u>1,790,958</u>	<u>133,959</u>	<u>1,924,917</u>	<u>667,938</u>
Net gains/(losses) on investments		-	-	-	(62,209)
NET INCOME/(EXPENDITURE)		(500,695)	(74,667)	(575,362)	200,065
Transfers between funds	20	20,918	(20,918)	-	-
Net movement in funds		<u>(479,777)</u>	<u>(95,585)</u>	<u>(575,362)</u>	<u>200,065</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		3,283,465	106,059	3,389,524	3,189,459
TOTAL FUNDS CARRIED FORWARD		<u><u>2,803,688</u></u>	<u><u>10,474</u></u>	<u><u>2,814,162</u></u>	<u><u>3,389,524</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

SCARGILL MOVEMENT (REGISTERED NUMBER: 06778628)

**STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	14	2,023,509	-	2,023,509	1,773,822
Investments	15	-	-	-	507,570
		<u>2,023,509</u>	<u>-</u>	<u>2,023,509</u>	<u>2,281,392</u>
CURRENT ASSETS					
Stocks	16	23,886	-	23,886	22,722
Debtors	17	495,847	-	495,847	136,852
Cash at bank		571,663	10,474	582,137	1,068,775
		<u>1,091,396</u>	<u>10,474</u>	<u>1,101,870</u>	<u>1,228,349</u>
CREDITORS					
Amounts falling due within one year	18	(311,217)	-	(311,217)	(120,217)
		<u>780,179</u>	<u>10,474</u>	<u>790,653</u>	<u>1,108,132</u>
NET CURRENT ASSETS					
		<u>2,803,688</u>	<u>10,474</u>	<u>2,814,162</u>	<u>3,389,524</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>2,803,688</u>	<u>10,474</u>	<u>2,814,162</u>	<u>3,389,524</u>
NET ASSETS					
		<u>2,803,688</u>	<u>10,474</u>	<u>2,814,162</u>	<u>3,389,524</u>
FUNDS					
	20			2,803,688	3,283,465
Unrestricted funds				10,474	106,059
Restricted funds					
TOTAL FUNDS					
				<u>2,814,162</u>	<u>3,389,524</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 23 July 2024 and were signed on its behalf by:



Mr Anthony Hesselwood - Trustee

The notes form part of these financial statements

SCARGILL MOVEMENT

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(718,053)</u>	<u>228,499</u>
Net cash (used in)/provided by operating activities		<u>(718,053)</u>	<u>228,499</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(308,328)	-
Sale of fixed asset investments		507,570	-
Interest received		32,173	20,321
Net cash provided by investing activities		<u>231,415</u>	<u>20,321</u>
Cash flows from financing activities			
Loan repayments in year		-	(4,000)
Net cash provided by/(used in) financing activities		<u>-</u>	<u>(4,000)</u>
Change in cash and cash equivalents in the reporting period		<u>(486,638)</u>	<u>244,820</u>
Cash and cash equivalents at the beginning of the reporting period		<u>1,068,775</u>	<u>823,955</u>
Cash and cash equivalents at the end of the reporting period		<u><u>582,137</u></u>	<u><u>1,068,775</u></u>

The notes form part of these financial statements

SCARGILL MOVEMENT

NOTES TO THE STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2023

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(575,362)	200,065
Adjustments for:		
Depreciation charges	58,641	66,325
Losses on investments	-	62,209
Interest received	(32,173)	(20,321)
Increase in stocks	(1,164)	(2,703)
Increase in debtors	(358,995)	(63,927)
Increase/(decrease) in creditors	191,000	(13,149)
Net cash (used in)/provided by operations	<u>(718,053)</u>	<u>228,499</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.23 £	Cash flow £	At 31.12.23 £
Net cash			
Cash at bank	1,068,775	(486,638)	582,137
	<u>1,068,775</u>	<u>(486,638)</u>	<u>582,137</u>
Debt			
Debts falling due within 1 year	(7,000)	2,000	(5,000)
	<u>(7,000)</u>	<u>2,000</u>	<u>(5,000)</u>
Total	<u>1,061,775</u>	<u>(484,638)</u>	<u>577,137</u>

The notes form part of these financial statements

SCARGILL MOVEMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1. STATUTORY INFORMATION

Scargill Movement is a private company limited by guarantee incorporated in England and Wales. The registered office is Scargill House, Kettlewell, Skipton, North Yorkshire, BD23 5H.

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable. Grants received are not government grants and do not come with any conditions. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included. Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold. Gift aid recoverable is included within the same category of income to which the claim relates. This income is also recognised in the same period.

Legacies are recognised when the benefactor has died, the charity has sufficient evidence that a gift has been left to them, there is a valid will and the amount receivable is probable and can be estimated with reasonable accuracy.

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

Income from investments is included in the year in which it is receivable.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

SCARGILL MOVEMENT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2023

2. ACCOUNTING POLICIES - continued

Resources expended

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management whilst governance costs include those costs associated with meeting costs associated with the constitutional requirements of the charity and include costs of indemnity insurance.

Going concern

The trustees have prepared forecasts and considered income and expenditure for the period to 31st December 2024 and 31 July 2025, which shows that they have sufficient reserves to be able to continue for the foreseeable future. Furthermore, the trustees have not identified any material uncertainties which in their view cast a significant doubt over the going concern of the company, and therefore continue to adopt the going concern basis of preparation for these financial statements.

Tangible fixed assets

Tangible fixed assets used for operational purposes are stated at cost less accumulated depreciation. Individual assets costing below £1,000 are treated as expenditure in the year they are acquired and are not capitalised. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Freehold operational property - 200 years straight line
Fixtures, fittings and equipment - 7½ - 25% straight line
Refurbishment expenditure - 7 years straight line

Depreciation is provided from when the asset is brought into use.

Refurbishment expenditure is capitalised in anticipation of the redevelopment of the site and facilities and has now been fully depreciated.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

Fund accounting

Unrestricted funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Fixed asset investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

SCARGILL MOVEMENT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2023

3. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Donations	291,351	51,792	343,143	260,937
Legacies	335,359	-	335,359	108,521
Grants	-	7,500	7,500	4,000
	<u>626,710</u>	<u>59,292</u>	<u>686,002</u>	<u>373,458</u>

Grants received, included in the above, are as follows:

	2023 £	2022 £
Government Grant	-	4,000
Other grants	7,500	-
	<u>7,500</u>	<u>4,000</u>

4. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
CFB Investment Fund distribution	3,806	-	3,806	14,971
Deposit account interest	28,367	-	28,367	5,350
	<u>32,173</u>	<u>-</u>	<u>32,173</u>	<u>20,321</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2023 £	2022 £
Fees and seminars	Charitable activities	591,875	482,792
Sales	Charitable activities	19,505	21,288
RHI income received	Charitable activities	20,000	32,353
		<u>631,380</u>	<u>536,433</u>

SCARGILL MOVEMENT

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

6. RAISING FUNDS

Raising donations and legacies

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Fundraising fees and costs	-	-	-	981
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8) £	Support costs (see note 9) £	Totals £
Charitable activities	1,885,301	30,922	1,916,223
	<u> </u>	<u> </u>	<u> </u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023 £	2022 £
Staff costs	197,620	172,743
Food and programme expenses	208,393	165,122
Community allowances and staff costs	21,263	14,206
Utilities	147,643	131,955
Repairs and maintenance	1,229,067	61,096
Finance costs	3,355	3,321
Depreciation and amortisation	58,641	66,325
Marketing, PR and literature	18,579	16,169
Grants and donations	740	165
	<u> </u>	<u> </u>
	<u>1,885,301</u>	<u>631,102</u>

There has been significant expenditure in repairs and maintenance as the result of the major refurbishment of the Marsh Lounge which included a new roof, windows, heating system, floor and AV equipment. We also replaced the windows in the Old House and the Sun Lounge as well as repairing the roofing on both buildings.

SCARGILL MOVEMENT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

9. SUPPORT COSTS

	Other £	Governance costs £	Totals £
Other resources expended	-	8,694	8,694
Charitable activities	30,518	404	30,922
	<u>30,518</u>	<u>9,098</u>	<u>39,616</u>

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023 £	2022 £
Auditors' remuneration	6,550	6,344
Auditors' remuneration for non audit work	691	-
Depreciation - owned assets	58,641	66,326
	<u>65,882</u>	<u>72,670</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

Two trustees received speakers' fees during the year amounting to £679 (2022 - £nil).

Trustees' expenses

Travel expenses amounting to £540 have been paid to one trustee during the year (2022 - £435).

12. STAFF COSTS

	2023 £	2022 £
Wages and salaries	137,268	117,972
Other pension costs	60,352	54,771
	<u>197,620</u>	<u>172,743</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Programme delivery and community	<u>27</u>	<u>24</u>

No employees received emoluments in excess of £60,000.

SCARGILL MOVEMENT

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	349,800	23,658	373,458
Charitable activities			
Charitable activities	536,433	-	536,433
Investment income	20,321	-	20,321
Total	<u>906,554</u>	<u>23,658</u>	<u>930,212</u>
EXPENDITURE ON			
Raising funds	981	-	981
Charitable activities			
Charitable activities	628,850	28,618	657,468
Other	9,489	-	9,489
Total	<u>639,320</u>	<u>28,618</u>	<u>667,938</u>
Net gains/(losses) on investments	<u>(62,209)</u>	-	<u>(62,209)</u>
NET INCOME/(EXPENDITURE)	205,025	(4,960)	200,065
Transfers between funds	15,772	(15,772)	-
Net movement in funds	220,797	(20,732)	200,065
RECONCILIATION OF FUNDS			
Total funds brought forward	3,062,668	126,791	3,189,459
TOTAL FUNDS CARRIED FORWARD	<u><u>3,283,465</u></u>	<u><u>106,059</u></u>	<u><u>3,389,524</u></u>

SCARGILL MOVEMENT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2023

14. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Totals £
COST				
At 1 January 2023	1,707,023	488,604	750,594	2,946,221
Additions	235,334	-	72,994	308,328
Disposals	-	-	(47,967)	(47,967)
	<u>1,942,357</u>	<u>488,604</u>	<u>775,621</u>	<u>3,206,582</u>
At 31 December 2023	1,942,357	488,604	775,621	3,206,582
DEPRECIATION				
At 1 January 2023	110,848	488,603	572,948	1,172,399
Charge for year	8,535	-	50,106	58,641
Eliminated on disposal	-	-	(47,967)	(47,967)
	<u>119,383</u>	<u>488,603</u>	<u>575,087</u>	<u>1,183,073</u>
At 31 December 2023	119,383	488,603	575,087	1,183,073
NET BOOK VALUE				
At 31 December 2023	<u>1,822,974</u>	<u>1</u>	<u>200,534</u>	<u>2,023,509</u>
At 31 December 2022	<u>1,596,175</u>	<u>1</u>	<u>177,646</u>	<u>1,773,822</u>

15. FIXED ASSET INVESTMENTS

There were no investment assets outside the UK.

16. STOCKS

	2023 £	2022 £
Stocks	<u>23,886</u>	<u>22,722</u>

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	470,895	116,089
Income tax recoverable	24,952	20,763
	<u>495,847</u>	<u>136,852</u>

SCARGILL MOVEMENT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2023

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other loans (see note 19)	5,000	7,000
Trade creditors	13,794	10,119
Other creditors	5,716	7,722
Deposits in advance	114,261	81,496
Accrued expenses	172,446	13,880
	<u>311,217</u>	<u>120,217</u>

19. LOANS

An analysis of the maturity of loans is given below:

	2023	2022
	£	£
Amounts falling due within one year on demand:		
Loan from friends of Scargill Movement	<u>5,000</u>	<u>7,000</u>

Loans from friends of Scargill Movement consist of 2 (2022 - 2) individual interest free loans with flexible rolling repayment dates.

20. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	Transfers between funds	At 31.12.23
	£	£	£	£
Unrestricted funds				
General fund	2,002,161	565,517	(158,840)	2,408,838
Designated Community discretionary	12,408	(8,373)	6,000	10,035
Designated Bursary	10,000	-	-	10,000
Designated Digital Equipment	15,000	(15,000)	-	-
Designated special maintenance	212,000	(79,095)	(50,000)	82,905
Designated project development	1,031,896	(963,744)	223,758	291,910
	<u>3,283,465</u>	<u>(500,695)</u>	<u>20,918</u>	<u>2,803,688</u>
Restricted funds				
Bursary Fund	8,696	22,686	(20,918)	10,464
Digital equipment	4,650	(4,650)	-	-
Climate stewards	128	(118)	-	10
Poetry books	335	(335)	-	-
Project development	92,250	(92,250)	-	-
	<u>106,059</u>	<u>(74,667)</u>	<u>(20,918)</u>	<u>10,474</u>
TOTAL FUNDS	<u>3,389,524</u>	<u>(575,362)</u>	<u>-</u>	<u>2,814,162</u>

SCARGILL MOVEMENT

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

20. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,290,262	(724,745)	565,517
Designated Community discretionary	1	(8,374)	(8,373)
Designated Digital Equipment	-	(15,000)	(15,000)
Designated special maintenance	-	(79,095)	(79,095)
Designated project development	-	(963,744)	(963,744)
	<u>1,290,263</u>	<u>(1,790,958)</u>	<u>(500,695)</u>
Restricted funds			
Bursary Fund	22,686	-	22,686
Digital equipment	-	(4,650)	(4,650)
Climate stewards	88	(206)	(118)
Poetry books	199	(534)	(335)
Project development	36,319	(128,569)	(92,250)
	<u>59,292</u>	<u>(133,959)</u>	<u>(74,667)</u>
TOTAL FUNDS	<u><u>1,349,555</u></u>	<u><u>(1,924,917)</u></u>	<u><u>(575,362)</u></u>

SCARGILL MOVEMENT

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

20. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	2,076,472	210,964	(285,275)	2,002,161
Designated Community discretionary	13,347	(5,939)	5,000	12,408
Designated Bursary	-	-	10,000	10,000
Designated Digital Equipment	-	-	15,000	15,000
Designated special maintenance	266,600	-	(54,600)	212,000
Designated project development	706,249	-	325,647	1,031,896
	<u>3,062,668</u>	<u>205,025</u>	<u>15,772</u>	<u>3,283,465</u>
Restricted funds				
Bursary Fund	20,981	3,487	(15,772)	8,696
Low Ropes	7,104	(7,104)	-	-
Digital equipment	4,650	-	-	4,650
Climate stewards	165	(37)	-	128
Poetry books	140	195	-	335
Project development	93,751	(1,501)	-	92,250
	<u>126,791</u>	<u>(4,960)</u>	<u>(15,772)</u>	<u>106,059</u>
TOTAL FUNDS	<u>3,189,459</u>	<u>200,065</u>	<u>-</u>	<u>3,389,524</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	906,554	(633,381)	(62,209)	210,964
Designated Community discretionary	-	(5,939)	-	(5,939)
	<u>906,554</u>	<u>(639,320)</u>	<u>(62,209)</u>	<u>205,025</u>
Restricted funds				
Bursary Fund	3,487	-	-	3,487
Low Ropes	-	(7,104)	-	(7,104)
Climate stewards	128	(165)	-	(37)
Poetry books	195	-	-	195
Community	50	(50)	-	-
Project development	19,798	(21,299)	-	(1,501)
	<u>23,658</u>	<u>(28,618)</u>	<u>-</u>	<u>(4,960)</u>
TOTAL FUNDS	<u>930,212</u>	<u>(667,938)</u>	<u>(62,209)</u>	<u>200,065</u>

SCARGILL MOVEMENT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2023

20. MOVEMENT IN FUNDS - continued

The Bursary Fund represents funds received to finance conference and residential fees for guests unable to contribute to the full amount of fees chargeable. The Climate steward, Poetry books, Digital Equipment, and Project Development funds relate to specific projects that have attracted specific funding and expended during the year or carried forward into 2024.

The Community Discretionary fund exists to relieve hardship amongst community members. The special maintenance designated fund has been created from general funds to cover special maintenance work anticipated for 2024. A second designated fund exists to support the project development work planned for the future.

21. CAPITAL COMMITMENTS

The charity had committed to capital expenditure of £nil (2022 - £nil).

22. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

23. INDEMNITY INSURANCE

The charity paid insurance premiums of £404 (2022-£409) to indemnify the council from any loss arising from neglect or defaults of the council or staff and any consequent loss.

24. COMPANY LIMITED BY GUARANTEE

Scargill Movement is a company limited by guarantee and accordingly does not have a share capital. Every member of the company (the members being the council members for the time being) undertakes to contribute such a amount as may be required not exceeding £10 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

25. CHURCH OF ENGLAND FUNDED PENSION SCHEME

The membership figures that we hold as at December 2023 and December 2022 for Scargill Movement are set out in the table below. These are used as part of the Board's calculation of the deficit contributions in payment at each year end, which in turn feed into the FRS102 calculations, so are provided here for reference.

	2023	2022
Number of members at this Responsible Body	4	3

Scargill Movement participates in the Church of England Funded Pensions Scheme for stipendiary clergy, a defined benefit pension scheme. This scheme is administered by the Church of England Pensions Board, which holds the assets of the scheme separately from those of the Responsible Bodies.

Each participating Responsible Body in the Church of England Funded Pensions Scheme pays contributions at a common contribution rate applied to pensionable stipends.

SCARGILL MOVEMENT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2023

25. CHURCH OF ENGLAND FUNDED PENSION SCHEME - continued

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. It is not possible to attribute the Scheme's assets and liabilities to each specific Responsible Body, and this means contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are contributions payable towards benefits and expenses accrued in that year, which were £NIL in 2023 (2022: minus £2,000), plus any figures arising from contributions in respect of the Scheme's deficit (see below). The 2021 valuation showed the Scheme to be fully funded and as such in 2023, following the valuation results being agreed, the deficit contributions paid were £NIL (2022: minus £4,000).

A valuation of the Scheme is carried out once every three years. The most recent Scheme valuation completed was carried out at as 31 December 2021. The 2021 valuation revealed a surplus of £560m, based on assets of £2,720m and a funding target of £2,160m, assessed using the following assumptions:

- An average discount rate of 2.7%p.a.;
- RPI inflation of 3.6%p.a. (and pension increases consistent with this);
- CPIH inflation in line with RPI less 0.8% pre 2030 moving to RPI with no adjustment from 2030 onwards;
- Increase in pensionable stipends in line with CPIH;
- Mortality in accordance with 90% of the S3NA tables, with allowance for improvements in mortality rates from 2013 in line with the CMI2020 extended model with a long term annual rate of improvement of 1.5%, a smoothing parameter of 7, an initial addition to mortality improvements of 0.5% pa and an allowance for 2020 data of 0% (i.e. w2020 = 0%).

Following finalisation of the 31 December 2021 valuation, deficit contributions ceased with effect from 1 January 2023, since the Scheme was fully funded.

The deficit recovery contributions under the recovery plan in force at each 31 December were as follows:

	% of pensionable stipends
31 December 2021	7.1% payable from January 2021 to December 2022
31 December 2022	NIL
31 December 2023	NIL

An interim reduction to deficit contributions to 3.2% of pensionable stipends was made with effect from April 2022 and remained in place until December 2022.

For senior office holders, pensionable stipends are adjusted in the calculations by a multiple, as set out in the Scheme's rules.

Section 28.11A of FRS 102 requires agreed deficit recovery payments to be recognised as a liability. However as there are no agreed deficit recovery payments from 1 January 2024 onwards the balance sheet liability as at 31 December 2023 is nil. The movement in the balance sheet liability over 2022 and 2023 is set out in the table below.

	2023	2022
Balance sheet liability at 1 January	-	4,000
Deficit contribution paid	-	(2,000)
Interest cost (recognised in SOFA)	-	-
Remaining change to the balance sheet liability* (recognised in SOFA)	-	(2,000)
Balance sheet liability at 31 December	-	-

* Comprises change in agreed deficit recovery plan, and change in discount rate and assumptions between year ends.

SCARGILL MOVEMENT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2023

25. CHURCH OF ENGLAND FUNDED PENSION SCHEME - continued

This liability represents the present value of the deficit contributions agreed as at the accounting date and has been valued using the following assumptions. No assumptions are needed for December 2022 as there are no agreed deficit recovery payments going forward. No price inflation assumption was needed for December 2021 since pensionable stipends for the remainder of the recovery plan were already known.

	December 2023	December 2022	December 2021
Discount rate	n/a	n/a	0.0%pa
Price inflation	n/a	n/a	n/a
Increase to total pensionable payroll	n/a	n/a	-1.5%pa

The legal structure of the scheme is such that if another Responsible Body fails, Scargill Movement could become responsible for paying a share of that failed Responsible Body's pension liabilities.

26. OTHER PENSIONS - MONEY PURCHASE SCHEME

Scargill Movement also contributes to money purchase pension schemes for the benefit of its employees. Contributions payable under the NEST and other private schemes are charged to the statement of financial activities in the year they are payable.

SCARGILL MOVEMENT

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	343,143	260,937
Legacies	335,359	108,521
Grants	7,500	4,000
	<hr/>	<hr/>
	686,002	373,458
Investment income		
CFB Investment Fund distribution	3,806	14,971
Deposit account interest	28,367	5,350
	<hr/>	<hr/>
	32,173	20,321
Charitable activities		
Fees and seminars	591,875	482,792
Sales	19,505	21,288
RHI income received	20,000	32,353
	<hr/>	<hr/>
	631,380	536,433
Total incoming resources	<hr/>	<hr/>
	1,349,555	930,212
EXPENDITURE		
Raising donations and legacies		
Fundraising fees and costs	-	981
Charitable activities		
Wages	137,268	117,972
Pensions	60,352	54,771
Food and programme expenses	208,393	165,122
Community allowances and staff costs	21,263	14,206
Utilities	147,643	131,955
Repairs and maintenance	1,229,067	61,096
Finance costs	3,355	3,321
Depreciation and amortisation	58,641	66,325
Marketing, PR and literature	18,579	16,169
Grants and donations	740	165
	<hr/>	<hr/>
	1,885,301	631,102
Support costs		

This page does not form part of the statutory financial statements

SCARGILL MOVEMENT

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023

	2023	2022
	£	£
Support costs		
Other		
Motor and travelling expenses	10,096	6,648
Office expenses	12,967	15,896
Recruitment and training costs	7,455	3,822
	<u>30,518</u>	<u>26,366</u>
Governance costs		
Auditors' remuneration	6,550	6,344
Auditors' remuneration for non audit work	691	-
Trustees indemnity insurance	404	409
Accountancy fees	1,453	2,736
	<u>9,098</u>	<u>9,489</u>
Total resources expended	<u>1,924,917</u>	<u>667,938</u>
Net (expenditure)/income before gains and losses	(575,362)	262,274
Realised recognised gains and losses		
Realised gains/(losses) on investment property	-	(62,209)
Net (expenditure)/income	<u>(575,362)</u>	<u>200,065</u>

This page does not form part of the statutory financial statements

SCARGILL MOVEMENT

England & Wales - Charity number 1127838

Accounts



Scargill Movement

Lives shared, lives transformed

COUNCIL REPORT AND FINANCIAL STATEMENTS

for the year ended

31 DECEMBER 2022

SCARGILL MOVEMENT
(A company limited by guarantee)

Registered Charity Number: 1127838

Company Number: 06778628

Scargill Movement
(A company limited by guarantee)

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COUNCIL REPORT AND FINANCIAL STATEMENTS

for the year ended

31 DECEMBER 2022

SCARGILL MOVEMENT

(A company limited by guarantee)

Registered Office Number: 1127832

Company Number: 01778272

Scargill Movement
(A company limited by guarantee)

Report of the council (incorporating the directors' report)
for the year ended 31 December 2022

Charity number	1127838		
Company registration number	06778628		
Registered office and Business address	Scargill House Kettlewell Skipton North Yorkshire BD23 5HU		
Council	Rt Revd Chris Edmondson Tony Hesselwood (appointed 19 April 2023) Andy Arnold (appointed 2 February 2023) Simon Browning (appointed 19 April 2023) Sister Jocelyn Carter John Fell (retired 19 April 2023) Revd Pete Gunstone (appointed 21 September 2022) Revd Caroline Hewlett Revd Canon Felicity Lawson Capt Andy Milne Stephen Weatherley Revd Hilary Young (retired 19 April 2023)		
Director	Revd Canon Phil Stone		
Statutory auditor	DSC Chartered Accountants Tattersall House East Parade Harrogate North Yorkshire HG1 5LT		
Bankers	Barclays Bank plc 49 High Street Skipton BD23 1DH	The Co-operative Bank P.O. Box 250 Delf House Skelmersdale WN8 6WT	CCLA 80 Cheapside London EC2V 6DZ
Solicitors	Napthens 7 Winkley Square Preston PR1 3DJ		

Scargill Movement
(A company limited by guarantee)

Report of the council (incorporating the directors' report)
for the year ended 31 December 2022

The council present their report and the financial statements for the year ended 31 December 2022. The council, who are also directors for the purposes of company law and who served during the year up to the date of this report are as follows:

Rt Revd Chris Edmondson	Chairman
Tony Hesselwood	Vice Chairman
Tony Allison	(appointed 19 April 2023)
Andy Arnold	(appointed 2 February 2023)
Simon Browning	(appointed 19 April 2023)
Sister Jocelyn Carter	
John Fell	(retired 19 April 2023)
Revd Pete Gunstone	(appointed 21 September 2022)
Revd Caroline Hewlett	
Revd Canon Felicity Lawson	
Capt Andy Milne	
Stephen Weatherley	
Revd Hilary Young	(retired 19 April 2023)

Structure, governance and management

Scargill Movement is a company limited by guarantee. It was incorporated on 22 December 2008 and it became a registered charity on 3 February 2009. Its governing document is its memorandum and articles of association.

Organisational structure

The council, who are also directors and trustees of the charity, meets on a bi-monthly basis to review progress. Members of the company are also council members and are listed above and are fully involved in the decisions of the charity. The Bishop of Leeds and the Chair of the council of the Lee Abbey Movement are each entitled to nominate two council members. The council shall (unless otherwise determined by ordinary resolution) number not less than six. New members are appointed by ordinary resolution. All council members receive appropriate induction and training in respect of their role.

Risk

The council maintains a register and regularly reviews the risks which face the charity as well as carrying out a full risk review annually. The council has a finance committee that prepares a budget and meets bi-monthly to report and monitor the ongoing financial position and to review the measures in place to mitigate financial and exposure to other major risks.

Objectives and activities

Charitable objects

The purpose of the charity is to advance the Christian faith and to advance education through the provision of a community of people to live out relevant and authentic expression of the Christian faith in today's world through their life together.

The activity is to continue to develop Scargill House, Kettlewell, and to maintain a resident community who will offer an excellent standard of hospitality and spiritual renewal to guests in the conference centre.

Scargill Movement
(A company limited by guarantee)

Report of the council (incorporating the directors' report)
for the year ended 31 December 2022 (cont.)

Objectives and activities (cont.)

Charitable objects (cont.)

Under the strap line "lives shared, lives transformed" the agreed aim is:-

- to show the hospitality of God to all and to share lives changed by faith;
- to send our guests home with new vision and purpose;
- to model and promote responsible stewardship of creation;
- to hold on to Quality, Simplicity and Beauty in the further developments of our buildings as well as our life together; and
- to help guests and community alike to gain and be enriched by a vision for community in an individualistic society.

This will be implemented by offering at Scargill House:-

- a resident, caring group of people with prayer at their heart;
- hospitality to individuals and groups;
- challenging programmes and outdoor activities especially for young people;
- resources and training for Christian mission and service;
- opportunities for creativity and personal development; and
- a community practising both ecological and sustainable stewardship of God's creation.

Achievements and performance - Looking forward with hope...

The accounts for 2022, as in previous years, are heart-warming and encouraging, the final results far better than our budgeted forecast! We have been so heartened by the generosity of our Scargill friends and supporters, and the treasure chest of relationships that we have enjoyed and nurtured over the years. The Kingdom of God is relational with the love of God at the heart, so we believe wholeheartedly that 'lives shared, lives transformed' with Jesus at the centre.

The challenge, similar to the previous year, has been growing Community. The effects of COVID still linger, and Brexit has deterred potential people from the EU joining us. Yet we are glad to say that there is now an international flavour again to the Community which enlivens the life of Community and our guests, and is a prophetic voice where diversity and life giving unity can be experienced.

The size of Community continues to determine how many guests that we can welcome. We were pleased though, to welcome a number of people on sabbatical, and with the commitment of our Working Friends, and short-term Community have helped us and journeyed with us, as well as lovingly enriching our lives. Guest numbers continue to grow and people are keen to book and join us, with a number of churches booking for their weekend away. Guest experience has been very positive – individuals and groups speak of their encounter with God, many booking again. One guest said recently, 'the wonderful feeling of acceptance, kindness, generosity and love. The times of stillness, quiet and peace. The fun and laughter. The numerous places where you can take yourself off on your own to meet with God... a little piece of heaven on earth!'

This year we have been preparing for phase 7 of our building project, making sure that we have all the permissions in place, with the work beginning in Spring 2023. The main focus of this phase will be the refurbishment of Marsh Lounge which will most certainly enhance the hospitality that we offer.

We are hopeful about the future and we are thankful to God for His rich blessing and his invitation to continue to share His generous love to all that who come through our doors.

Scargill Movement
(A company limited by guarantee)

Report of the council (incorporating the directors' report)
for the year ended 31 December 2022 (cont.)

Financial review

The total incoming resources were £945,984 and resources expended amounted to £683,710, leaving a net 'surplus' of £262,274 (£185,164 in 2021) less a loss on investments of £62,209 (£69,779 gain in 2021) giving a total of £200,065 compared to £254,943 in 2021. Total funds to carry forward now stand at £3,389,524 at the end of 2022 compared to £3,189,459 at the end of 2021. The detailed figures are shown on pages 10 to 23. Unrestricted donations and legacies amounted to £345,800 compared to £363,541 in 2021. On top of that we received another £23,658 in restricted donations as shown in note 17 and £4,000 in government grants (£47,255 in 2021). We received £519,852 in conference fees and sales from guests (£239,716 in 2021). Costs of £639,320 (£517,265 in 2021) were expended in providing and maintaining the conference facilities and community. The original loans given to assist in the original purchase of the house now stand at £7,000 and are on structured repayment terms repayable as requested over the next 12 months. We continue to benefit from the Biomass Boiler installed in 2013 which enables us to achieve substantial reductions in our heating costs as well as reduce our carbon footprint. We continue to benefit from revenue under the Renewable Heat Incentive (RHI) payment scheme receiving £32,353 in 2022 (£33,051 in 2021). Our budgets for the next two years show reducing deficits on our conference programme funded by an encouraging stream of gifts and regular donations which also help our ongoing building refurbishment programme. 2023 heralds the redevelopment of the Marsh Lounge and other work to the main house to make the centre more comfortable for guests.

Reserves

The Charity continues to make significant investments in its buildings and plant which stand, after depreciation, at nearly £2m. We have planning permission for a further substantial refurbishment of the property and a programme to raise what is likely to be in excess of £10m to finance the development with some work due to start in 2023. In the meantime the ongoing ministry of Scargill is continuing and the Council believes that at least three months' expenditure should be kept in reserve to provide working capital. At the end of 2022, the estimated requirement for working capital was £120,000. The Council believes that the current funds are sufficient to finance the next three months but regular donations are still encouraged to support the ongoing community ministry and development at Scargill. The Finance and Business Committee reviews the reserves in the light of the operational results and ongoing refurbishment on a quarterly basis to ensure adequate reserves are maintained. The trustees believe that the reserves are adequate to cope with the continuing impact of reduced guest numbers following the COVID-19 pandemic but keep under regular review the effect on reserves as well as the impact on the community and the future development work.

The Council is grateful to the many supporters who have given financial and prayer support during the year and to working friends who have helped with practical support.

Indemnity insurance

The charity paid insurance premiums to indemnify the council from any loss arising from neglect or defaults of council or staff and any consequent loss.

Scargill Movement
(A company limited by guarantee)

Report of the council (incorporating the directors' report)
for the year ended 31 December 2022 (cont.)

Public benefit

The Council confirmed they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties. As outlined earlier in this respect, our Christian faith is lived out in today's world by our care of people as well as the creation with which we are entrusted. We provide bursary funds for all those unable to afford our regular fees and hold specific events for people on the margins of society as well as welcoming them at any time. We are committed to conserve the earth's resources by reducing our carbon footprint with our Biomass Boiler and work with National Park Authority in our woodland management plan. Our walled garden accessible to all is a hidden gem within the Quiet Garden Scheme. Our chapel lift project, completed in 2016, and plans for future development confirm our continuing commitment to enable step-free access to the whole of the Scargill site.

Statement as to disclosure of information to auditors

In so far as the council is aware:

- there is no relevant audit information of which the charity's auditors are unaware; and
- the council have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Statement of council responsibilities

The trustees (who are also directors of Scargill Movement for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

Scargill Movement
(A company limited by guarantee)

Report of the council (incorporating the directors' report)
for the year ended 31 December 2022 (cont.)

Statement of council responsibilities (cont.)

The council is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enables it to ensure that the financial statements comply with the Companies Act 2006. It is also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditors

The council appointed DSC Chartered Accountants and their reappointment as auditors of the charity will be proposed at the annual general meeting.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies within Part 15 of the Companies Act 2006.

On behalf of the board:

Dated: 21 June 2023

Chris Edmondson
Chairman/Director



Report of the Independent Auditors to the Council of Scargill Movement

Opinion

We have audited the financial statements of Scargill Movement (the 'charitable company') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, Statement of Cash Flows and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, comprising Charities SORP – FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its result, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Council for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Council has been prepared in accordance with applicable legal requirements.

Scargill Movement
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Report of the Independent Auditors to the Council of Scargill Movement (continued)

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report to the Council.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
 - the financial statements are not in agreement with the accounting records and returns; or
 - certain disclosures of trustees' remuneration specified by law are not made; or
 - we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Council.

Responsibilities of the Trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

We gained an understanding of the legal and regulatory framework applicable to the charitable company and the industry in which it operates and considered the risk of acts by the company that were contrary to applicable laws and regulations, including fraud. We focused on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to, the Companies Act 2006 and UK tax legislation. Our tests included agreeing the financial statement disclosures to underlying supporting documentation, a review of correspondence with the Charity Commission, enquiries with management and the inspection of other regulatory and legal correspondence. We addressed the risk of management override of internal controls, including testing journals and estimates and evaluating whether there was evidence of bias by the trustees that represented a risk of material misstatement due to fraud and the completeness of incoming resources by reference to the source document for each income stream. We did not identify any key audit matters relating to irregularities, including fraud.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Scargill Movement
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Report of the Independent Auditors to the Council of Scargill Movement (continued)

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Graham French (Senior Statutory Auditor)
 For and on behalf of DSC Accountants Ltd
 Chartered Accountants & Statutory Auditor
 Tattersall House
 East Parade
 Harrogate
 North Yorkshire
 HG1 5LT

Date

21/06/2023

2022	2021	2020
667,938	667,938	667,938
(85,500)	(85,500)	(85,500)
100,000	100,000	100,000
-	-	-
782,438	782,438	782,438
3,381,805	3,381,805	3,381,805

Scargill Movement
(A company limited by guarantee)

Statement of financial activities - incorporating the income and expenditure account

For the year ended 31 December 2022

	Notes	Unrestricted funds	Restricted funds	Total 2022	Total 2021
		£	£	£	£
Incoming resources					
Incoming resources from generating funds:					
Voluntary income	2	349,800	23,658	373,458	420,232
Investment income	3	20,321	-	20,321	11,607
Incoming resources from charitable activities	4	536,433	-	536,433	272,767
Total incoming resources		906,554	23,658	930,212	704,606
Resources expended					
Costs of generating voluntary income	5	981	-	981	148
Charitable activities	6	602,484	28,618	631,102	482,529
Governance costs	7	9,489	-	9,489	10,096
Support costs	8	26,366	-	26,366	26,669
Total resources expended		639,320	28,618	667,938	519,442
Net gains (losses) on investments	13	(62,209)	-	(62,209)	69,779
Net incoming resources		205,025	(4,960)	200,065	254,943
Transfers between funds	17	15,772	(15,772)	-	-
Total funds brought forward		3,062,668	126,791	3,189,459	2,934,516
Total funds carried forward		3,283,465	106,059	3,389,524	3,189,459

The company has no recognised gains or losses other than the results for the year as set out above.

All the activities of the company are classed as continuing.

The notes on pages 13 to 23 form an integral part of these financial statements.

Scargill Movement
(A company limited by guarantee)


Balance sheet
As at 31 December 2022

Company registration number: 06778628

	Notes	2022 £	2021 £
Fixed assets			
Tangible fixed assets	12	1,773,822	1,840,148
Investments	13	507,570	569,779
		<u>2,281,392</u>	<u>2,409,927</u>
Current assets			
Stocks		22,722	20,019
Debtors	14	136,852	72,924
Cash at bank and in hand		<u>1,068,774</u>	<u>823,955</u>
		<u>1,228,348</u>	<u>916,898</u>
Creditors: amounts falling due within one year	15	(120,217)	(129,366)
Net current assets		<u>1,108,131</u>	<u>787,532</u>
Total assets less current liabilities		<u>3,389,523</u>	<u>3,197,459</u>
Creditors: amounts falling due after more than one year	16	-	(4,000)
Defined benefit pension scheme liability	23	-	(4,000)
Net assets		<u><u>3,389,523</u></u>	<u><u>3,189,459</u></u>
Funds			
Represented by:			
Unrestricted funds	17	3,283,465	3,062,668
Restricted funds		106,059	126,791
Total funds		<u><u>3,389,524</u></u>	<u><u>3,189,459</u></u>

The council acknowledges its responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Companies Act 2006 and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the financial period in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small company regime within Part 15 of the Companies Act 2006 and with United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The financial statements were approved by the council on 21 June 2023 and signed on its behalf by:


Tony Hesselwood
Director

The notes on pages 13 to 23 form an integral part of these financial statements.

Scargill Movement
(A company limited by guarantee)

Statement of Cash Flows

For the year ended 31 December 2022

Notes	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
Cash flows from operating activities:				
Net cash provided by operating activities*	249,230	(20,732)	228,498	(257,198)
Cash flows from investing activities:				
Interest received	20,321	-	20,321	11,607
Purchase of property plant and equipment	-	-	-	-
	20,321	-	20,321	11,607
Cash flows from financing operations:				
Repayments of borrowing	(4,000)	-	(4,000)	(4,000)
Change in cash and cash equivalents during the year	265,551	(20,732)	244,819	(249,591)
Cash and cash equivalents brought forward	697,164	126,791	823,955	1,073,546
Cash and cash equivalents carried forward	962,715	106,059	1,068,774	823,955

***Reconciliation of net incoming resources to net cash flow from operating activities**

Net incoming resources (after transfers)	220,797	(20,732)	200,065	254,943
Adjustments for:				
Depreciation charges	66,325	-	66,325	66,325
Revaluation of investments	62,209	-	62,209	(69,779)
Interest received	(20,321)	-	(20,321)	(11,607)
(Increase)/decrease in fixed asset investments	-	-	-	(500,000)
(Increase) in stocks	(2,703)	-	(2,703)	(4,995)
Decrease/(increase) in debtors	(63,928)	-	(63,928)	(28,807)
Increase/(decrease) in creditors (excluding loans)	(13,149)	-	(13,149)	36,722
Net cash provided by operating activities	249,230	(20,732)	228,498	(257,198)

The notes on pages 13 to 23 form an integral part of these financial statements.

Scargill Movement
(A company limited by guarantee)

Notes to the financial statements
for the period ended 31 December 2022

1 Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1 Charity information

Scargill Movement is a private company limited by guarantee incorporated in England and Wales. The registered office is Scargill House, Kettlewell, Skipton, North Yorkshire, BD23 5HU

1.2 Basis of accounting

The accounts have been prepared in accordance with the charitable company's articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice 2019 applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.3 Going concern

The trustees have prepared forecasts of income and expenditure for the period to 31st December 2023 which shows that they have sufficient reserves to be able to continue for the foreseeable future. Furthermore, the trustees have not identified any material uncertainties which in their view cast a significant doubt over the going concern of the company, and therefore continue to adopt the going concern basis of preparation for these financial statements.

1.4 Fund accounting

Unrestricted funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.5 Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable. Grants received are not government grants and do not come with any conditions. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included. Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold. Gift aid recoverable is included within the same category of income to which the claim relates. This income is also recognised in the same period.

Scargill Movement
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Notes to the financial statements
for the period ended 31 December 2022 (cont.)

1.5 Incoming resources (cont.)

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability

Income from investments is included in the year in which it is receivable.

1.6 Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support or expenditure on the objects of the charity and include project management whilst governance costs include those costs associated with meeting costs associated with the constitutional requirements of the charity and include costs of indemnity insurance.

1.7 Stock

Stock is valued at the lower of cost and net realisable value.

1.8 Tangible fixed assets and depreciation

Tangible fixed assets used for operational purposes are stated at cost less accumulated depreciation. Individual assets costing below £1,000 are treated as expenditure in the year they are acquired and are not capitalised. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Freehold operational property	-	200 years straight line
Fixtures, fittings and equipment	-	7½ - 25% straight line
Refurbishment expenditure	-	7 years straight line

Depreciation is provided from when the asset is brought into use.

Refurbishment expenditure is capitalised in anticipation of the redevelopment of the site and facilities and has now been fully depreciated.

1.9

Fixed asset investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

Scargill Movement
(A company limited by guarantee)

Notes to the financial statements
for the period ended 31 December 2022 (cont.)

2 Voluntary income

Current year

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Donations	237,279	23,658	260,937	291,410
Legacies	108,521	-	108,521	76,167
Government grants	4,000	-	4,000	47,255
Other grants	-	-	-	5,400
	349,800	23,658	373,458	420,232

Prior year

	Unrestricted funds £	Restricted funds £	Total 2021 £	
Donations	287,374	4,036	291,410	
Legacies	76,167	-	76,167	
Government grants	47,255	-	47,255	
Other grants	750	4,650	5,400	
	411,546	8,686	420,232	

3 Investment income

Current year

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
CFB Investment Fund distribution	14,971	-	14,971	10,893
Deposit interest receivable	5,350	-	5,350	714
	20,321	-	20,321	11,607

Prior year

	Unrestricted funds £	Restricted funds £	Total 2021 £	
CFB Investment Fund distribution	10,893	-	10,893	
Deposit interest receivable	714	-	714	
	11,607	-	11,607	

4 Incoming resources from charitable activities

Current year

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Fees and seminars	482,792	-	482,792	226,917
Sales	21,288	-	21,288	12,799
RHI income received	32,353	-	32,353	33,051
	536,433	-	536,433	272,767

Prior year

	Unrestricted funds £	Restricted funds £	Total 2021 £	
Fees and seminars	226,917	-	226,917	
Sales	12,799	-	12,799	
RHI income received	33,051	-	33,051	
	272,767	-	272,767	

Scargill Movement
(A company limited by guarantee)

Notes to the financial statements
for the period ended 31 December 2022 (cont.)

5 Costs of generating voluntary income

Current year

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Fundraising fees and costs	981	-	981	148
	<u>981</u>	<u>-</u>	<u>981</u>	<u>148</u>

Prior year

	Unrestricted funds £	Restricted funds £	Total 2021 £
Fundraising fees and costs	148	-	148
	<u>148</u>	<u>-</u>	<u>148</u>

6 Costs of charitable activities

Current year

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Food and programme expenses	165,122	-	165,122	100,430
Community allowances and staff costs	186,899	50	186,949	156,850
Utilities	131,955	-	131,955	108,289
Repairs and maintenance	32,693	28,403	61,096	32,045
Marketing, PR literature, post and phones	16,169	-	16,169	12,382
Grants and donations	-	165	165	2,377
Finance costs	3,321	-	3,321	3,831
Depreciation and amortisation	66,325	-	66,325	66,325
	<u>602,484</u>	<u>28,618</u>	<u>631,102</u>	<u>482,529</u>

Prior year

	Unrestricted funds £	Restricted funds £	Total 2021 £
Food and programme expenses	100,430	-	100,430
Community allowances and staff costs	156,850	-	156,850
Utilities	108,289	-	108,289
Repairs and maintenance	32,045	-	32,045
Marketing, PR and literature	12,382	-	12,382
Grants and donations	200	2,177	2,377
Finance costs	3,831	-	3,831
Depreciation and amortisation	66,325	-	66,325
	<u>480,352</u>	<u>2,177</u>	<u>482,529</u>

Scargill Movement
(A company limited by guarantee)

Notes to the financial statements
for the period ended 31 December 2022 (cont.)

7 Governance costs

Current year

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Trustees indemnity insurance	409	-	409	409
Accountancy fees	2,736	-	2,736	3,645
Audit fees	6,344	-	6,344	6,042
	<u>9,489</u>	<u>-</u>	<u>9,489</u>	<u>10,096</u>

Prior year

	Unrestricted funds £	Restricted funds £	Total 2021 £	
Trustees indemnity insurance	409	-	409	
Accountancy fees	3,645	-	3,645	
Audit	6,042	-	6,042	
	<u>10,096</u>	<u>-</u>	<u>10,096</u>	

8 Support costs

Current year

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Motor and travelling expenses	6,648	-	6,648	4,975
Office expenses	15,896	-	15,896	11,996
Legal and professional fees	-	-	-	7,265
Recruitment and training costs	3,822	-	3,822	2,433
	<u>26,366</u>	<u>-</u>	<u>26,366</u>	<u>26,669</u>

Prior year

	Unrestricted funds £	Restricted funds £	Total 2021 £	
Motor and travelling expenses	4,975	-	4,975	
Office expenses	11,996	-	11,996	
Legal and professional fees	7,265	-	7,265	
Recruitment and training costs	2,433	-	2,433	
	<u>26,669</u>	<u>-</u>	<u>26,669</u>	

9 Net incoming resources for the year

	Total 2022 £	Total 2021 £
Net incoming resources is stated after charging:		
Depreciation and other amounts written off tangible fixed assets	66,325	66,325
Auditors' remuneration	6,344	6,042
	<u>72,669</u>	<u>72,367</u>

Scargill Movement
(A company limited by guarantee)

Notes to the financial statements
for the period ended 31 December 2022 (cont.)

10 Employees

	Total	Total
	2022	2021
	£	£
Employment costs		
Wages and salaries	117,972	105,321
Pensions	54,771	49,368
	<u>172,743</u>	<u>154,689</u>

No employee received emoluments of more than £60,000.

Number of employees

The average monthly numbers of employees during the year, calculated on the basis of full time equivalents, was as follows:

	2022	2021
Programme delivery and community	<u>24</u>	<u>23</u>
	<u>24</u>	<u>23</u>

The charity is dependent upon the support of working friends and received support from up to 199 (2021 - 199) during the year.

11 Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

12 Tangible fixed assets

	Freehold	Fixtures	Refurbishment	Total
	operational	fittings and	expenditure	
	property	equipment		
Cost or valuation				
At 1 January 2022	1,707,023	750,593	488,604	2,946,220
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 December 2022	<u>1,707,023</u>	<u>750,593</u>	<u>488,604</u>	<u>2,946,220</u>
Depreciation				
At 1 January 2022	102,313	515,157	488,603	1,106,073
Charge for the year	8,535	57,790	-	66,325
Disposals	-	-	-	-
At 31 December 2022	<u>110,848</u>	<u>572,947</u>	<u>488,603</u>	<u>1,172,398</u>
Net book value				
At 31 December 2022	<u>1,596,175</u>	<u>177,646</u>	<u>1</u>	<u>1,773,822</u>
At 1 January 2022	<u>1,604,710</u>	<u>235,436</u>	<u>1</u>	<u>1,840,147</u>

Some of the freehold property is charged in support of borrowings.

13 Fixed Asset Investments

	2022	2021
	£	£
Brought forward	569,779	-
Additions - CFB Investment Account	-	500,000
Revaluation	(62,209)	69,779
At 31 December 2022	<u>507,570</u>	<u>569,779</u>

Scargill Movement
(A company limited by guarantee)

Notes to the financial statements
for the period ended 31 December 2022 (cont.)

14 Debtors

	2022	2021
	£	£
Income tax recoverable	20,763	6,896
Other debtors	116,089	66,028
	<u>136,852</u>	<u>72,924</u>

15 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	10,119	12,436
Accruals	13,880	12,822
Deposits in advance	81,496	83,327
Other creditors	7,722	13,781
Loans from friends of Scargill Movement	7,000	7,000
	<u>120,217</u>	<u>129,366</u>

16 Creditors: amounts falling due after more than one year

	2022	2021
	£	£
Loans from friends of Scargill Movement	-	4,000
	<u>-</u>	<u>4,000</u>
Loans		
Repayable in less than 1 year	7,000	7,000
Repayable in two to five years	-	4,000
Repayable in over 5 years	-	-
	<u>7,000</u>	<u>11,000</u>

Loans from friends of Scargill Movement consist of 2 (2021 - 2) individual interest free loans with flexible rolling repayment dates.

17 Funds	At	Incoming	Resources		At
Current year	1 January	resources	expended	Transfers	31 December
	£	£			£
Unrestricted					
General fund	2,076,472	906,554	(695,590)	(285,275)	2,002,161
Designated Community discretionary	13,347	-	(5,939)	5,000	12,408
Designated Bursary	-	-	-	10,000	10,000
Designated Digital Equipment	-	-	-	15,000	15,000
Designated special maintenance	266,600	-	-	(54,600)	212,000
Designated project development	706,249	-	-	325,647	1,031,896
	<u>3,062,668</u>	<u>906,554</u>	<u>(701,529)</u>	<u>15,772</u>	<u>3,283,465</u>
Restricted					
Bursary Fund	20,981	3,487	-	(15,772)	8,696
Low Ropes	7,104	-	(7,104)	-	-
Digital equipment	4,650	-	-	-	4,650
Climate stewards	165	128	(165)	-	128
Poetry books	140	195	-	-	335
Community	-	50	(50)	-	-
Project development	93,751	19,798	(21,299)	-	92,250
	<u>126,791</u>	<u>23,658</u>	<u>(28,618)</u>	<u>(15,772)</u>	<u>106,059</u>
Total funds	<u>3,189,459</u>	<u>930,212</u>	<u>(730,147)</u>	<u>-</u>	<u>3,389,524</u>

Scargill Movement
(A company limited by guarantee)

Notes to the financial statements
for the period ended 31 December 2022 (cont.)

17 Funds (cont.)

The Bursary Fund represents funds received to finance conference and residential fees for guests unable to contribute to the full amount of fees chargeable. The Climate stewards, Poetry books, Digital Equipment, and Project Development funds relate to specific projects that have attracted specific funding and expended during the year or carried forward into 2023.

The Community Discretionary fund exists to relieve hardship amongst community members. The special maintenance designated fund has been created from general funds to cover special maintenance work anticipated for 2023. A second designated fund exists to support the project development work planned for 2023.

Prior year	At 1 January £	Incoming resources £	Resources expended	Transfers	At 31 December £
Unrestricted					
General fund	2,034,106	765,699	(509,353)	(213,980)	2,076,472
Designated Community discretionary	10,000	-	(1,653)	5,000	13,347
Designated special maintenance	259,900	-	(6,259)	12,959	266,600
Designated project development	506,000	-	-	200,249	706,249
	2,810,006	765,699	(517,265)	4,228	3,062,668
Restricted					
Bursary	21,853	2,856	-	(3,728)	20,981
Community Discretionary	2,177	-	(2,177)	-	-
Low ropes	7,104	-	-	-	7,104
Digital equipment	-	4,650	-	-	4,650
Climate stewards	-	165	-	-	165
Poetry books	-	140	-	-	140
Community	-	500	-	(500)	-
Project development	93,376	375	-	-	93,751
	124,510	8,686	(2,177)	(4,228)	126,791
Total funds	2,934,516	774,385	(519,442)	-	3,189,459

18 Analysis of net assets by fund

Current year	General unrestricted funds £	Designated unrestricted funds £	Restricted funds £	Total 2022 £
Tangible fixed assets	1,773,822	-	-	1,773,822
Fixed asset investments	-	507,570	-	507,570
Stocks	22,722	-	-	22,722
Debtors	136,852	-	-	136,852
Cash at bank and in hand	188,981	773,734	106,059	1,068,774
Creditors due within one year	(120,217)	-	-	(120,217)
Creditors due over one year	-	-	-	-
Provision for pension liability	-	-	-	-
	2,002,160	1,281,304	106,059	3,389,523

Scargill Movement
(A company limited by guarantee)

Notes to the financial statements
for the period ended 31 December 2022 (cont.)

18 Analysis of net assets by fund (cont.)

Prior year	General unrestricted funds £	Designated unrestricted funds £	Restricted funds £	Total 2021 £
Tangible fixed assets	1,840,148	-	-	1,840,148
Fixed asset investments	-	569,779	-	569,779
Stocks	20,019	-	-	20,019
Debtors	72,924	-	-	72,924
Cash at bank and in hand	272,835	424,329	126,791	823,955
Creditors due within one year	(129,366)	-	-	(129,366)
Creditors due over one year	(4,000)	-	-	(4,000)
Provision for pension liability	(4,000)	-	-	(4,000)
	<u>2,068,560</u>	<u>994,108</u>	<u>126,791</u>	<u>3,189,459</u>

19 Capital commitments

The charity had committed to capital expenditure of £nil (2021 - £nil).

20 Transactions with council

No trustee has received any remuneration during the year (2021 - £nil). Expenses amounting to £435 have been paid to trustees during the year (2021 - £nil).

21 Indemnity insurance

The charity paid insurance premiums of £409 (2021 - £409) to indemnify the council from any loss arising from neglect or defaults of the council or staff and any consequent loss.

22 Company limited by guarantee

Scargill Movement is a company limited by guarantee and accordingly does not have a share capital. Every member of the company (the members being the council members for the time being) undertakes to contribute such amount as may be required not exceeding £10 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

23 Church of England funded pension scheme

Scargill Movement participates in the Church of England Funded Pensions Scheme for stipendiary clergy- a defined benefit scheme. The scheme is administered by the Church of England Pensions Board, which holds the assets of the schemes separately from those of the Responsible Bodies.

Each participating Responsible Body in the scheme pays contributions at a common contribution rate applied to pensionable stipends.

Scargill Movement
(A company limited by guarantee)

Notes to the financial statements
for the period ended 31 December 2022 (cont.)

23 Church of England funded pension scheme (cont.)

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This means it is not possible to attribute the Scheme's assets and liabilities to each specific Responsible Body and this means contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are contributions payable towards benefits and expenses accrued in that year (2022 minus £2,000, 2021 minus £4,000), minus the figures highlighted in the table below as being recognised in the SoFA, giving a total charge of minus £4,000 for 2022. (2021 minus £6,000).

A valuation of the Scheme is carried out once every three years. The most recent Scheme valuation completed was carried out at as 31 December 2018. The 2018 valuation revealed a deficit of £50m based on assets of £1,818m and a funding target of £1,868m, assessed using the following assumptions:

- An average discount rate of 3.2%pa
- RPI inflation of 3.4% p.a. (and pension increases consistent with this);
- Increase in pensionable stipends of 3.4% p.a.;

Mortality in accordance with 95% of the S3NA_VL tables, with allowance for improvements in mortality rates in line with the CMI 2018 extended model with a long term annual rate of improvement of 1.5%, a smoothing parameter of 7 and an initial addition to mortality improvements of 0.5%pa.

Following the 31 December 2018 valuation, a recovery plan was put in place until 31 December 2022 and the deficit recovery contributions payable (as a percentage of pensionable stipends) are as set out in the table below.

% of pensionable stipends	January 2018 to December 2020	January 2021 to December 2022
Deficit repair contributions	11.9%	7.1%

As at 31 December 2020 and 31 December 2021 the deficit recovery contributions under the recovery plan in force were set out in the above table.

For senior office holders, pensionable stipends are adjusted in the calculations by a multiple, as set out in the Scheme's rules.

Section 28.11A of FRS 102 requires agreed deficit recovery payments to be recognised as a liability. However as there are no agreed deficit recovery payments from 1 January 2023 onwards the balance sheet liability as at 31 December 2022 is nil. The movement in the balance sheet liability over 2021 and 2022 is set out in the table below.

	2022	2021
	£	£
Balance sheet liability at 1 January	4,000	10,000
Deficit contribution paid	(2,000)	(4,000)
Interest cost (recognised in SOFA)	-	-
Remaining change to the balance sheet liability* (recognised in SOFA)	(2,000)	(2,000)
Balance sheet liability at 31 December	-	4,000

* Comprises change in agreed deficit recovery plan, and change in discount rate and assumptions between year-ends.

Scargill Movement
(A company limited by guarantee)

Notes to the financial statements
for the period ended 31 December 2022 (cont.)

Scargill Movement
 (A company limited by guarantee)

23 Church of England funded pension scheme (cont.)

This liability represents the present value of the deficit contributions agreed as at the accounting date and has been valued using the following assumptions set by reference to the duration of the deficit recovery payments:

	December 2022	December 2021	December 2020
Discount rate	n/a	0.0%pa	0.2%pa
Price inflation	n/a	n/a	3.1% pa
Increase to total pensionable payroll	n/a	-1.5%pa	1.6% pa

The legal structure of the scheme is such that if another Responsible Body fails, Scargill Movement could become responsible for paying a share of that failed Responsible Body's pension liabilities.

This potential liability has been calculated at £nil (2021 - £4,000) and has been provided for in the accounts resulting in a reduction in liability of £4,000 and an equivalent reduction in community costs.

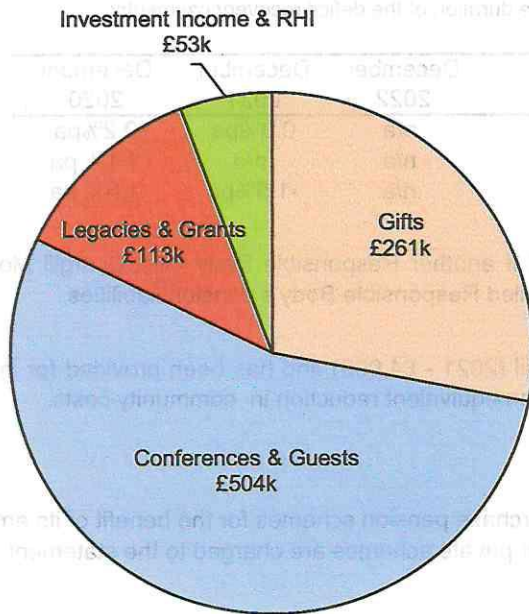
24 Other pensions - Money purchase scheme

Scargill Movement also contributes to money purchase pension schemes for the benefit of its employees. Contributions payable under the NEST and other private schemes are charged to the statement of financial activities in the year they are payable.

25 Related Party Transactions

There have been no related party transactions during the year which require disclosure.

Scargill Movement
(A company limited by guarantee)

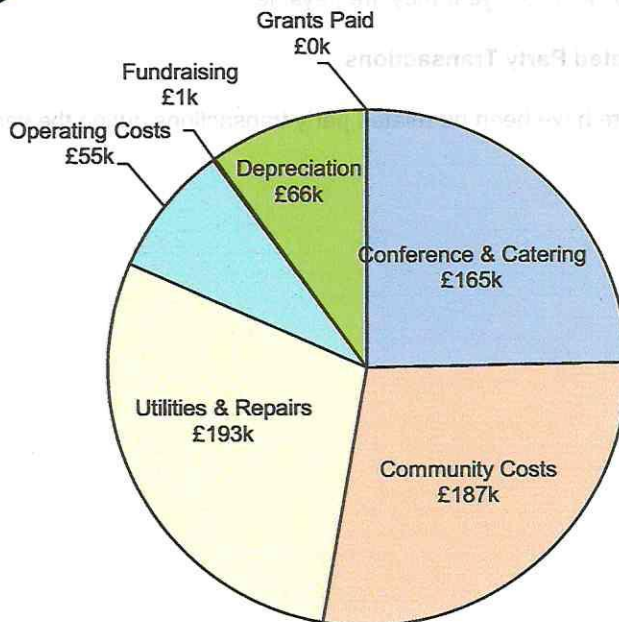


WHAT WE RECEIVED IN 2022

Gifts	260,937
Conferences & Guests	504,080
Legacies & Grants	112,521
Investment Income & RHI	52,674
Total Income	930,213

WHAT WE SPENT IN 2022

Conference & Catering	165,122
Community Costs	186,949
Utilities & Repairs	193,051
Operating Costs	55,345
Fundraising	981
Depreciation	66,325
Grants Paid	165
Total Costs	667,938



CASH SUMMARY

Total Income	930,213
Total Costs	667,938
Added to Project and other funds	262,275

This is a summary of Scargill Movement's financial activities for the year ended 31 December 2022, extracted from the full Council Report and Financial Statements which have been audited. A full statement of our financial activities can be found in our Council Report and Financial Statements, a copy of which can be obtained by contacting Scargill Movement on 01756 761236.

SCARGILL MOVEMENT

England & Wales - Charity number 1127838

Accounts



Scargill Movement
Lives shared, lives transformed

COUNCIL REPORT AND FINANCIAL STATEMENTS

for the year ended

31 DECEMBER 2021

SCARGILL MOVEMENT
(A company limited by guarantee)

Registered Charity Number: 1127838
Company Number: 06778628

Scargill Movement
(A company limited by guarantee)

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Scargill Movement
(A company limited by guarantee)

Report of the council (incorporating the directors' report)
for the year ended 31 December 2021

Charity number	1127838		
Company registration number	06778628		
Registered office and Business address	Scargill House Kettlewell Skipton North Yorkshire BD23 5HU		
Council	Rt Revd Chris Edmondson Tony Hesselwood Sister Jocelyn Carter John Fell Revd Caroline Hewlett Revd Canon Felicity Lawson Andy Milne Stephen Weatherley Revd Hilary Young		
Director	Revd Canon Phil Stone		
Statutory auditor	DSC Chartered Accountants Tattersall House East Parade Harrogate North Yorkshire HG1 5LT		
Bankers	Barclays bank plc 49 High Street Skipton BD23 1DH	The Co-operative Bank P.O. Box 250 Delf House Skelmersdale WN8 6WT	CCLA 80 Cheapside London EC2V 6DZ
Solicitors	Napthens 7 Winkley Square Preston PR1 3DJ		

Scargill Movement
(A company limited by guarantee)

Report of the council (incorporating the directors' report)
for the year ended 31 December 2021

The council present their report and the financial statements for the year ended 31 December 2021. The council, who are also directors for the purposes of company law and who served during the year up to the date of this report are as follows:

Rt Revd Chris Edmondson	Chairman	
Tony Hesselwood	Vice Chairman	
Sister Jocelyn Carter		
John Fell		
Rt Revd Helen-Ann Hartley		Retired 30.6.21
Revd Caroline Hewlett		
Revd Mat Ineson		Retired 25.11.21
Revd Canon Felicity Lawson		
Andy Milne		
Stephen Weatherley		
Revd Hilary Young		

Structure, governance and management

Scargill Movement is a company limited by guarantee. It was incorporated on 22 December 2008 and it became a registered charity on 3 February 2009. Its governing document is its memorandum and articles of association.

Organisational structure

The council, who are also directors and trustees of the charity, meets on a bi-monthly basis to review progress. Members of the company are also council members and are listed above and are fully involved in the decisions of the charity. The Bishop of Leeds and the Chair of the council of the Lee Abbey Movement are each entitled to nominate two council members. The council shall (unless otherwise determined by ordinary resolution) number not less than six. New members are appointed by ordinary resolution. All council members receive appropriate induction and training in respect of their role.

Risk

The council maintains a register and regularly reviews the risks which face the charity as well as carrying out a full risk review annually. The council has a finance committee that prepares a budget and meets bi-monthly to report and monitor the ongoing financial position and to review the measures in place to mitigate financial and exposure to other major risks.

Objectives and activities

Charitable objects

The purpose of the charity is to advance the Christian faith and to advance education through the provision of a community of people to live out relevant and authentic expression of the Christian faith in today's world through their life together.

The activity is to continue to develop Scargill House, Kettlewell, and to maintain a resident community who will offer an excellent standard of hospitality and spiritual renewal to guests in the conference centre.

Scargill Movement
(A company limited by guarantee)

Report of the council (incorporating the directors' report)
for the year ended 31 December 2021 (cont.)

Objectives and activities (cont.)

Charitable objects (cont.)

Under the strap line "lives shared, lives transformed" the agreed aim is:-

- to show the hospitality of God to all and to share lives changed by faith;
- to send our guests home with new vision and purpose;
- to model and promote responsible stewardship of creation;
- to hold on to Quality, Simplicity and Beauty in the further developments of our buildings as well as our life together; and
- to help guests and community alike to gain and be enriched by a vision for community in an individualistic society.

This will be implemented by offering at Scargill House:-

- a resident, caring group of people with prayer at their heart;
- hospitality to individuals and groups;
- challenging programmes and outdoor activities especially for young people;
- resources and training for Christian mission and service;
- opportunities for creativity and personal development; and
- a community practising both ecological and sustainable stewardship of God's creation.

Achievements and performance - Looking forward with hope...

The accounts for 2021 can only be described as, like last year, remarkable and heart-warming with so much to be thankful to God for his generous provision. We have been so heartened by the generosity of our Scargill friends and supporters, that treasure chest of relationships that have been nurtured over the years, have enabled us to navigate through this uncharted landscape

We were delighted to welcome back residential guests on 4th June 2021, complying with the Covid restrictions of that time, and it was a joy to be able again to have our Summerfest programme where some of the guest artists performed for the first time in two years.

Our challenge since coming out of the pandemic is to grow the Community again, which is a third less than before the pandemic. The size of Community will determine how many guests that we can welcome. We were pleased though, to welcome a number of people on sabbatical, and short-term Community, that helped us to get through the Autumn whilst enriching our lives.

In the year we have developed Hybrid courses (online and in-person) which have been well received by many people. Our weekly online prayer service continues to be a real encouragement during these challenging times.

We are hopeful about the future and we are thankful to God for His rich blessing and his invitation to continue to share His generous love to all those who come through our doors.

Scargill Movement
(A company limited by guarantee)

Report of the council (incorporating the directors' report)
for the year ended 31 December 2021 (cont.)

Financial review

The total incoming resources were £704,606 and resources expended amounted to £519,442, leaving a net 'surplus' of £185,164 plus a gain on investments of £69,779 making a total of £254,943 compared to £174,467 in 2020. Total funds to carry forward now stand at £3,189,459 at the end of 2021 compared to £2,934,516 at the end of 2020. The detailed figures are shown on pages 9 to 22. Unrestricted donations and legacies amounted to £363,541 compared to £485,916 in 2020. On top of that we received another £4,036 in restricted donations towards the Bursary Fund and £52,655 in government and other grants as shown in note 2 on page 15 and note 17 on page 19. £239,716 was received in conference fees and sales from guests compared to £133,379 in 2020. Costs of £519,442 were expended in providing and maintaining the conference facilities and community. The original loans given to assist in the original purchase of the house now stand at £11,000 and are on structured repayment terms repayable over the next 3 years. We continue to benefit from the Biomass Boiler installed in 2013 which enables us to achieve substantial reductions in our heating costs as well as reduce our carbon footprint. The loan that contributed to purchasing the boiler has been fully repaid and we now benefit from revenue under the Renewable Heat Incentive (RHI) payment scheme. Our budgets for the next two years show a deficit position on our conference programme but we are encouraged by a steady stream of gifts and regular donations and grants to fund these and our ongoing building refurbishment and development.

Reserves

The Charity continues to make significant investments in its buildings and plant which stand, after depreciation, at nearly £2m. We have planning permission for a further substantial refurbishment of the property and a programme to raise what is likely to be in excess of £10m to finance the development with a view to commence work in 2023. In the meantime the ongoing ministry of Scargill is continuing and the Council believes that at least three months' expenditure should be kept in reserve to provide working capital. At the end of 2021, the estimated requirement for working capital was £120,000. The Council believes that the current funds are sufficient to finance the next three months but regular donations are still encouraged to support the ongoing community ministry and development at Scargill. The Finance and Business Committee reviews the reserves in the light of the operational results and ongoing refurbishment on a quarterly basis to ensure adequate reserves are maintained. The trustees believe that the reserves are adequate to cope with ongoing restrictions and the impact of reduced guest numbers following the COVID-19 pandemic but keep under regular review the effect on reserves as well as the impact on the community and the future development work.

The Council is grateful to the many supporters who have given financial and prayer support during the year and to working friends who have helped with practical support.

Indemnity insurance

The charity paid insurance premiums to indemnify the council from any loss arising from neglect or defaults of council or staff and any consequent loss.

Scargill Movement
(A company limited by guarantee)

Report of the council (incorporating the directors' report)
for the year ended 31 December 2021 (cont.)

Public benefit

The Council confirmed they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties. As outlined earlier in this respect, our Christian faith is lived out in today's world by our care of people as well as the creation with which we are entrusted. We provide bursary funds for all those unable to afford our regular fees and hold specific events for people on the margins of society as well as welcoming them at any time. We are committed to conserve the earth's resources by reducing our carbon footprint with our Biomass Boiler and work with National Park Authority in our woodland management plan. Our walled garden accessible to all is a hidden gem within the Quiet Garden Scheme. Our chapel lift project, completed in 2016, and plans for future development confirm our continuing commitment to enable step-free access to the whole of the Scargill site.

Statement as to disclosure of information to auditors

In so far as the council is aware:

- there is no relevant audit information of which the charity's auditors are unaware; and
- the council have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Statement of council responsibilities

The trustees (who are also directors of Scargill Movement for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

Scargill Movement
(A company limited by guarantee)

Report of the council (incorporating the directors' report)
for the year ended 31 December 2021 (cont.)

Statement of council responsibilities (cont.)

The council is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enables it to ensure that the financial statements comply with the Companies Act 2006. It is also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

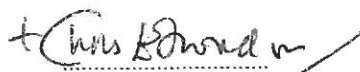
Auditors

The council appointed DSC Chartered Accountants and their reappointment as auditors of the charity will be proposed at the annual general meeting.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies within Part 15 of the Companies Act 2006.

On behalf of the board:


Chris Edmondson
Chairman/Director

Dated: 30-06-2022

Scargill Movement
(A company limited by guarantee)

Report of the Independent Auditors to the Council of Scargill Movement

We have audited the financial statements of Scargill Movement (the 'charitable company') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet, Statement of Cash Flows and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, comprising Charities SORP – FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its incoming resources and application of resources, including its result, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Council for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Council has been prepared in accordance with applicable legal requirements.

Scargill Movement
(A company limited by guarantee)

Report of the Independent Auditors to the Council of Scargill Movement (continued)

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report to the Council.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Council.

Responsibilities of the Trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

We gained an understanding of the legal and regulatory framework applicable to the charitable company and the industry in which it operates and considered the risk of acts by the company that were contrary to applicable laws and regulations, including fraud. We focused on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to, the Companies Act 2006 and UK tax legislation. Our tests included agreeing the financial statement disclosures to underlying supporting documentation, a review of correspondence with the Charity Commission, enquiries with management and the inspection of other regulatory and legal correspondence. We addressed the risk of management override of internal controls, including testing journals and estimates and evaluating whether there was evidence of bias by the trustees that represented a risk of material misstatement due to fraud and the completeness of incoming resources by reference to the source document for each income stream. We did not identify any key audit matters relating to irregularities, including fraud.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Scargill Movement
(A company limited by guarantee)

Report of the Independent Auditors to the Council of Scargill Movement (continued)

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Graham French (Senior Statutory Auditor)
For and on behalf of DSC Accountants Ltd
Chartered Accountants & Statutory Auditor
Tattersall House
East Parade
Harrogate
North Yorkshire
HG1 5LT

Date 20/06/2007

Scargill Movement
(A company limited by guarantee)

Statement of financial activities - incorporating the income and expenditure account

For the year ended 31 December 2021

	Notes	Unrestricted funds	Restricted funds	Total 2021	Total 2020
		£	£	£	£
Incoming resources					
Incoming resources from generating funds:					
Voluntary income	2	411,546	8,686	420,232	605,078
Investment income	3	11,607	-	11,607	4,094
Incoming resources from charitable activities	4	272,767	-	272,767	159,193
Total incoming resources		695,920	8,686	704,606	768,365
Resources expended					
Costs of generating voluntary income	5	148	-	148	1,718
Charitable activities	6	480,352	2,177	482,529	544,286
Governance costs	7	10,096	-	10,096	8,181
Support costs	8	26,669	-	26,669	39,713
Total resources expended		517,265	2,177	519,442	593,898
Net gains (losses) on investments		69,779	-	69,779	
Net incoming resources		248,434	6,509	254,943	174,467
Transfers between funds	17	4,228	(4,228)	-	-
Total funds brought forward		2,810,006	124,510	2,934,516	2,760,049
Total funds carried forward		3,062,668	126,791	3,189,459	2,934,516

The company has no recognised gains or losses other than the results for the year as set out above.

All the activities of the company are classed as continuing.

The notes on pages 13 to 23 form an integral part of these financial statements.

Scargill Movement
(A company limited by guarantee)

Balance sheet
As at 31 December 2021
Company registration number: 06778628

	Notes	£	2021 £	2020 £
Fixed assets				
Tangible fixed assets	12		1,840,148	1,906,473
Investments	13		569,779	-
			<u>2,409,927</u>	1,906,473
Current assets				
Stocks		20,019		15,024
Debtors	14	72,924		44,117
Cash at bank and in hand		823,955		1,073,546
			<u>916,898</u>	1,132,687
Creditors: amounts falling due within one year	15		<u>(129,366)</u>	(89,644)
Net current assets			<u>787,532</u>	1,043,043
Total assets less current liabilities			<u>3,197,459</u>	2,949,516
Creditors: amounts falling due after more than one year	16		<u>(4,000)</u>	(5,000)
Defined benefit pension scheme liability	23		<u>(4,000)</u>	(10,000)
Net assets			<u>3,189,459</u>	2,934,516
Funds				
Represented by:				
Unrestricted funds	17		3,062,668	2,810,006
Restricted funds			126,791	124,510
Total funds			<u>3,189,459</u>	2,934,516

The council acknowledges its responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Companies Act 2006 and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the financial period in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small company regime within Part 15 of the Companies Act 2006 and with United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The financial statements were approved by the council on 30 June 2022 and signed on its behalf by:



Tony Hesselwood
Director

The notes on pages 13 to 23 form an integral part of these financial statements.

Scargill Movement
(A company limited by guarantee)

Statement of Cash Flows

For the year ended 31 December 2021

	Notes	Unrestricted funds	Restricted funds	Total 2021	Total 2020
		£	£	£	£
Cash flows from operating activities:					
Net cash provided by operating activities*		(259,479)	2,281	(257,198)	211,884
Cash flows from investing activities:					
Interest received		11,607	-	11,607	4,094
Purchase of property plant and equipment		-	-	-	(7,959)
		11,607	-	11,607	(3,865)
Cash flows from financing operations:					
Repayments of borrowing		(4,000)	-	(4,000)	(62,927)
Change in cash and cash equivalents during the year		(251,872)	2,281	(249,591)	145,092
Cash and cash equivalents brought forward		949,036	124,510	1,073,546	928,454
Cash and cash equivalents carried forward		697,164	126,791	823,955	1,073,546

***Reconciliation of net incoming resources to net cash flow from operating activities**

Net incoming resources (after transfers)	252,662	2,281	254,943	174,467
Adjustments for:				
Depreciation charges	66,325	-	66,325	67,234
Revaluation of investments	(69,779)	-	(69,779)	
Interest received	(11,607)	-	(11,607)	(4,094)
(Increase)/decrease in fixed asset investments	(500,000)	-	(500,000)	
(Increase) in stocks	(4,995)	-	(4,995)	1,298
Decrease/(increase) in debtors	(28,807)	-	(28,807)	28,467
Increase/(decrease) in creditors (excluding loans)	36,722	-	36,722	(55,488)
Net cash provided by operating activities	(259,479)	2,281	(257,198)	211,884

The notes on pages 13 to 23 form an integral part of these financial statements.

Scargill Movement
(A company limited by guarantee)

Notes to the financial statements
for the period ended 31 December 2021

1 Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1 Charity information

Scargill Movement is a private company limited by guarantee incorporated in England and Wales. The registered office is Scargill House, Kettlewell, Skipton, North Yorkshire, BD23 5HU

1.2 Basis of accounting

The accounts have been prepared in accordance with the charitable company's articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice 2019 applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.3 Going concern

The trustees have prepared forecasts of income and expenditure for the period to 31st December 2022 which shows that they have sufficient reserves to be able to continue for the foreseeable future. Furthermore, the trustees have not identified any material uncertainties which in their view cast a significant doubt over the going concern of the company, and therefore continue to adopt the going concern basis of preparation for these financial statements.

1.4 Fund accounting

Unrestricted funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.5 Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable. Grants received are not government grants and do not come with any conditions. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included. Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold. Gift aid recoverable is included within the same category of income to which the claim relates. This income is also recognised in the same period.

Scargill Movement
(A company limited by guarantee)

Notes to the financial statements
for the period ended 31 December 2021 (cont.)

1.5 Incoming resources (cont.)

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability

Income from investments is included in the year in which it is receivable.

1.6 Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management whilst governance costs include those costs associated with meeting costs associated with the constitutional requirements of the charity and include costs of indemnity insurance.

1.7 Stock

Stock is valued at the lower of cost and net realisable value.

1.8 Tangible fixed assets and depreciation

Tangible fixed assets used for operational purposes are stated at cost less accumulated depreciation. Individual assets costing below £1,000 are treated as expenditure in the year they are acquired and are not capitalised. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Freehold operational property	-	200 years straight line
Fixtures, fittings and equipment	-	7½ - 25% straight line
Refurbishment expenditure	-	7 years straight line

Depreciation is provided from when the asset is brought into use.

Refurbishment expenditure is capitalised in anticipation of the redevelopment of the site and facilities and has now been fully depreciated.

1.9 Fixed asset investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

Scargill Movement
(A company limited by guarantee)

Notes to the financial statements
for the period ended 31 December 2021 (cont.)

2 Voluntary income				
Current year	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Donations	287,374	4,036	291,410	384,190
Legacies	76,167	-	76,167	137,269
Government grants	47,255	-	47,255	83,619
Other grants	750	4,650	5,400	-
	<u>411,546</u>	<u>8,686</u>	<u>420,232</u>	<u>605,078</u>
Prior year	Unrestricted funds £	Restricted funds £	Total 2020 £	
Donations	348,647	35,543	384,190	
Legacies	137,269	-	137,269	
Grants	83,619	-	83,619	
	<u>569,535</u>	<u>35,543</u>	<u>605,078</u>	
3 Investment income				
Current year	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
CFB Investment Fund distribution	10,893	-	10,893	-
Deposit interest receivable	714	-	714	4,094
	<u>11,607</u>	<u>-</u>	<u>11,607</u>	<u>4,094</u>
Prior year	Unrestricted funds £	Restricted funds £	Total 2020 £	
Deposit interest receivable	4,094	-	4,094	
	<u>4,094</u>	<u>-</u>	<u>4,094</u>	
4 Incoming resources from charitable activities				
Current year	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Fees and seminars	226,917	-	226,917	126,075
Sales	12,799	-	12,799	7,304
RHI income received	33,051	-	33,051	25,814
	<u>272,767</u>	<u>-</u>	<u>272,767</u>	<u>159,193</u>
Prior year	Unrestricted funds £	Restricted funds £	Total 2020 £	
Fees and seminars	126,075	-	126,075	
Sales	7,304	-	7,304	
RHI income received	25,814	-	25,814	
	<u>159,193</u>	<u>-</u>	<u>159,193</u>	

Scargill Movement
(A company limited by guarantee)

Notes to the financial statements
for the period ended 31 December 2021 (cont.)

5 Costs of generating voluntary income
Current year

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Fundraising fees and costs	148	-	148	1,718
	<u>148</u>	<u>-</u>	<u>148</u>	<u>1,718</u>

Prior year

	Unrestricted funds £	Restricted funds £	Total 2020 £
Fundraising fees and costs	1,718	-	1,718
	<u>1,718</u>	<u>-</u>	<u>1,718</u>

6 Costs of charitable activities
Current year

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Food and programme expenses	100,430	-	100,430	84,204
Community allowances and staff costs	156,850	-	156,850	178,601
Utilities	108,289	-	108,289	101,471
Repairs and maintenance	32,045	-	32,045	94,914
Marketing, PR and literature	12,382	-	12,382	8,787
Grants and donations	200	2,177	2,377	4,500
Finance costs	3,831	-	3,831	4,575
Depreciation and amortisation	66,325	-	66,325	67,234
	<u>480,352</u>	<u>2,177</u>	<u>482,529</u>	<u>544,286</u>

Prior year

	Unrestricted funds £	Restricted funds £	Total 2020 £
Food and programme expenses	84,204	-	84,204
Community allowances and staff costs	174,110	4,491	178,601
Utilities	101,471	-	101,471
Repairs and maintenance	94,914	-	94,914
Marketing, PR and literature	8,787	-	8,787
Grants and donations	4,000	500	4,500
Finance costs	4,575	-	4,575
Depreciation and amortisation	67,234	-	67,234
	<u>539,295</u>	<u>4,991</u>	<u>544,286</u>

Scargill Movement
(A company limited by guarantee)

Notes to the financial statements
for the period ended 31 December 2021 (cont.)

7 Governance costs
Current year

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Trustees indemnity insurance	409	-	409	386
Accountancy fees	3,645	-	3,645	2,665
Audit fees	6,042	-	6,042	5,130
	<u>10,096</u>	<u>-</u>	<u>10,096</u>	<u>8,181</u>

Prior year

	Unrestricted funds £	Restricted funds £	Total 2020 £
Trustees indemnity insurance	386	-	386
Accountancy fees	2,665	-	2,665
Audit	5,130	-	5,130
	<u>8,181</u>	<u>-</u>	<u>8,181</u>

8 Support costs
Current year

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Motor and travelling expenses	4,975	-	4,975	6,734
Office expenses	11,996	-	11,996	15,021
Legal and professional fees	7,265	-	7,265	11,614
Recruitment and training costs	2,433	-	2,433	6,344
	<u>26,669</u>	<u>-</u>	<u>26,669</u>	<u>39,713</u>

Prior year

	Unrestricted funds £	Restricted funds £	Total 2020 £
Motor and travelling expenses	6,734	-	6,734
Office expenses	15,021	-	15,021
Legal and professional fees	11,614	-	11,614
Recruitment and training costs	6,344	-	6,344
	<u>39,713</u>	<u>-</u>	<u>39,713</u>

9 Net incoming resources for the year

	Total 2021 £	Total 2020 £
Net incoming resources is stated after charging:		
Depreciation and other amounts written off tangible fixed assets	66,325	67,234
Auditors' remuneration	6,042	5,130
	<u>72,367</u>	<u>75,029</u>

Scargill Movement
(A company limited by guarantee)

Notes to the financial statements
for the period ended 31 December 2021 (cont.)

10 Employees

	Total 2021	Total 2020
	£	£
Employment costs		
Wages and salaries	105,321	130,687
Pensions	49,368	43,421
	<u>154,689</u>	<u>174,108</u>

No employee received emoluments of more than £60,000.

Number of employees

The average monthly numbers of employees during the year, calculated on the basis of full time equivalents, was as follows:

	2021	2020
Programme delivery and community	23	34
	<u>23</u>	<u>34</u>

The charity is dependent upon the support of working friends and received support from up to 199 (2020 - 199) during the year.

11 Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

12 Tangible fixed assets

	Freehold operational property	Fixtures fittings and equipment	Refurbishment expenditure	Total
Cost or valuation				
At 1 January 2021	1,707,023	750,594	488,604	2,946,221
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 December 2021	<u>1,707,023</u>	<u>750,594</u>	<u>488,604</u>	<u>2,946,221</u>
Depreciation				
At 1 January 2021	93,778	457,367	488,603	1,039,748
Charge for the year	8,535	57,790	-	66,325
Disposals	-	-	-	-
At 31 December 2021	<u>102,313</u>	<u>515,157</u>	<u>488,603</u>	<u>1,106,073</u>
Net book value				
At 31 December 2021	<u>1,604,710</u>	<u>235,437</u>	<u>1</u>	<u>1,840,148</u>
At 1 January 2021	<u>1,613,245</u>	<u>293,227</u>	<u>1</u>	<u>1,906,473</u>

Some of the freehold property is charged in support of borrowings.

13 Fixed Asset Investments

	2021	2020
	£	£
Additions - CFB Investment Account	500,000	-
Revaluation	69,779	-
At 31 December 2021	<u>569,779</u>	<u>-</u>

Scargill Movement
(A company limited by guarantee)

Notes to the financial statements
for the period ended 31 December 2021 (cont.)

14 Debtors

	2021 £	2020 £
Income tax recoverable	6,896	6,677
Other debtors	<u>66,028</u>	<u>37,440</u>
	<u>72,924</u>	<u>44,117</u>

15 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	12,436	11,058
Accruals	12,822	9,473
Deposits in advance	83,327	47,319
Other creditors	13,781	11,794
Loans from friends of Scargill Movement	<u>7,000</u>	<u>10,000</u>
	<u>129,366</u>	<u>89,644</u>

16 Creditors: amounts falling due after more than one year

	2021 £	2020 £
Loans from friends of Scargill Movement	<u>4,000</u>	<u>5,000</u>
	<u>4,000</u>	<u>5,000</u>
Loans		
Repayable in less than 1 year	7,000	10,000
Repayable in two to five years	4,000	5,000
Repayable in over 5 years	-	-
	<u>11,000</u>	<u>15,000</u>

Loans from friends of Scargill Movement consist of 2 (2020 - 2) individual interest free loans with flexible rolling repayment dates.

17 Funds	At 1 January £	Incoming resources £	Resources expended	Transfers	At 31 December £
Current year					
Unrestricted					
General fund	2,034,106	765,699	(509,353)	(213,980)	2,076,472
Designated Community discretionary	10,000		(1,653)	5,000	13,347
Designated special maintenance	259,900	-	(6,259)	12,959	266,600
Designated project development	506,000	-		200,249	706,249
	<u>2,810,006</u>	<u>765,699</u>	<u>(517,265)</u>	<u>4,228</u>	<u>3,062,668</u>
Restricted					
Bursary Fund	21,853	2,856	-	(3,728)	20,981
Community Discretionary	2,177		(2,177)	-	-
Low Ropes	7,104		-	-	7,104
Digital equipment	-	4,650	-	-	4,650
Climate stewards	-	165	-	-	165
Poetry books	-	140	-	-	140
Community	-	500	-	(500)	-
Project development	93,376	375	-	-	93,751
	<u>124,510</u>	<u>8,686</u>	<u>(2,177)</u>	<u>(4,228)</u>	<u>126,791</u>
Total funds	<u>2,934,516</u>	<u>774,385</u>	<u>(519,442)</u>	<u>-</u>	<u>3,189,459</u>

Scargill Movement
(A company limited by guarantee)

Notes to the financial statements
for the period ended 31 December 2021 (cont.)

17 Funds (cont.)

The Bursary Fund represents funds received to finance conference and residential fees for guests unable to contribute to the full amount of fees chargeable. The Climate change, Low Ropes, and Project Development funds relate to specific projects that have attracted specific funding and expended during the year or carried forward into 2022.

The Community Discretionary fund exists to relieve hardship amongst community members. The special maintenance designated fund has been created from general funds to cover special maintenance work anticipated for 2022. A second designated fund exists to support the project development work planned for 2023.

Prior year	At 1 January £	Incoming resources £	Resources expended	Transfers	At 31 December £
Unrestricted					
General fund	1,951,225	732,822	(588,907)	(61,034)	2,034,106
Designated Community discretionary	5,000	-	-	5,000	10,000
Designated special maintenance	315,900	-	-	(56,000)	259,900
Designated project development	390,000	-	-	116,000	506,000
	<u>2,662,125</u>	<u>732,822</u>	<u>(588,907)</u>	<u>3,966</u>	<u>2,810,006</u>
Restricted					
Bursary	18,443	2,428	-	982	21,853
Climate change	-	-	-	-	-
Community Discretionary	6,543	125	(4,491)	-	2,177
Grants and donations	-	500	(500)	-	-
Low ropes	7,104	-	-	-	7,104
Either Project or Bursary	-	4,948	-	(4,948)	-
Project development	65,834	27,542	-	-	93,376
	<u>97,924</u>	<u>35,543</u>	<u>(4,991)</u>	<u>(3,966)</u>	<u>124,510</u>
Total funds	<u>2,760,049</u>	<u>768,365</u>	<u>(593,898)</u>	<u>-</u>	<u>2,934,516</u>

18 Analysis of net assets by fund
Current year

	General unrestricted funds £	Designated unrestricted funds £	Restricted funds £	Total 2021 £
Tangible fixed assets	1,840,148	-	-	1,840,148
Fixed asset investments	-	569,779	-	569,779
Stocks	20,019	-	-	20,019
Debtors	72,924	-	-	72,924
Cash at bank and in hand	272,835	424,329	126,791	823,955
Creditors due within one year	- 129,366	-	-	(129,366)
Creditors due over one year	- 4,000	-	-	(4,000)
Provision for pension liability	- 4,000	-	-	(4,000)
	<u>2,068,560</u>	<u>994,108</u>	<u>126,791</u>	<u>3,189,459</u>

Scargill Movement
(A company limited by guarantee)

Notes to the financial statements
for the period ended 31 December 2021 (cont.)

18 Prior year	General unrestricted funds £	Designated unrestricted funds £	Restricted funds £	Total 2020 £
Tangible fixed assets	1,906,473	-	-	1,906,473
Stocks	15,024	-	-	15,024
Debtors	44,117	-	-	44,117
Cash at bank and in hand	183,136	765,900	124,510	1,073,546
Creditors due within one year	- 89,644	-	-	(89,644)
Creditors due over one year	- 5,000	-	-	(5,000)
Provision for pension liability	- 10,000	-	-	(10,000)
	<u>2,044,106</u>	<u>765,900</u>	<u>124,510</u>	<u>2,934,516</u>

19 Capital commitments

The charity had committed to capital expenditure of £nil (2020 - £nil).

20 Transactions with council

No trustee has received any remuneration during the year (2020 - £nil) and no expenses have been paid to trustees during the year (2020 - £nil).

21 Indemnity insurance

The charity paid insurance premiums of £409 (2020 - £386) to indemnify the council from any loss arising from neglect or defaults of the council or staff and any consequent loss.

22 Company limited by guarantee

Scargill Movement is a company limited by guarantee and accordingly does not have a share capital. Every member of the company (the members being the council members for the time being) undertakes to contribute such amount as may be required not exceeding £10 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

23 Church of England funded pension scheme

Scargill Movement participates in the Church of England Funded Pensions Scheme for stipendiary clergy- a defined benefit scheme. The scheme is administered by the Church of England Pensions Board, which holds the assets of the schemes separately from those of the Responsible Bodies.

Each participating Responsible Body in the scheme pays contributions at a common contribution rate applied to pensionable stipends.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This means it is not possible to attribute the Scheme's assets and liabilities to each specific Responsible Body and this means contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are contributions payable towards benefits and expenses accrued in that year(2021 £26,645, 2020 £26,645), minus the figures highlighted in the table below as being recognised in the SoFA, giving a total charge of £11,645 for 2021. (2020 minus £11,645).

Scargill Movement
(A company limited by guarantee)

Notes to the financial statements
for the period ended 31 December 2021 (cont.)

23 Church of England funded pension scheme (cont.)

A valuation of the Scheme is carried out once every three years. The most recent Scheme valuation completed was carried out as at 31 December 2018. The 2018 valuation revealed a deficit of £50m based on assets of £1,818m and a funding target of £1,868m, assessed using the following assumptions:

- An average discount rate of 3.2%pa
- RPI inflation of 3.4% p.a. (and pension increases consistent with this);
- Increase in pensionable stipends of 3.4% p.a.;
- Mortality in accordance with 95% of the S3NA_VL tables, with allowance for improvements in mortality rates in line with the CMI 2018 extended model with a long term annual rate of improvement of 1.5%, a smoothing parameter of 7 and an initial addition to mortality improvements of 0.5%pa.

Following the 31 December 2018 valuation, a recovery plan was put in place until 31 December 2022 and the deficit recovery contributions payable (as a percentage of pensionable stipends) are as set out in the table below.

% of pensionable stipends	January 2018 to December 2020	January 2021 to December 2022
Deficit repair contributions	11.9%	7.1%

As at 31 December 2019, 31 December 2020 and 31 December 2021 the deficit recovery contributions under the recovery plan in force were set out in the above table.

For senior office holders, pensionable stipends are adjusted in the calculations by a multiple, as set out in the Scheme's rules.

Section 28.11A of FRS 102 requires agreed deficit recovery payments to be recognised as a liability. The movement in the provision is set out in the table below.

	2021 £	2020 £
Balance sheet liability at 1 January	10,000	25,000
Deficit contribution paid	(4,000)	(7,000)
Interest cost (recognised in SOFA)	-	-
Remaining change to the balance sheet liability* (recognised in SOFA)	(2,000)	(8,000)
Balance sheet liability at 31 December	4,000	10,000

* Comprises change in agreed deficit recovery plan, and change in discount rate and assumptions between year-ends.

This liability represents the present value of the deficit contributions agreed as at the accounting date and has been valued using the following assumptions set by reference to the duration of the deficit recovery payments:

	2,021	December 2020	December 2019
Discount rate	0.0%pa	0.2%pa	1.1%pa
Price inflation	n/a	3.1% pa	2.8% pa
Increase to total pensionable payroll	-1.5%pa	1.6% pa	1.3% pa

Scargill Movement
(A company limited by guarantee)

Notes to the financial statements
for the period ended 31 December 2021 (cont.)

23 Church of England funded pension scheme (cont.)

The legal structure of the scheme is such that if another Responsible Body fails, Scargill Movement could become responsible for paying a share of that failed Responsible Body's pension liabilities.

This potential liability has been calculated at £4,000 (2020 - £10,000) and has been provided for in the accounts resulting in a reduction in liability of £6,000 and an equivalent reduction in community costs.

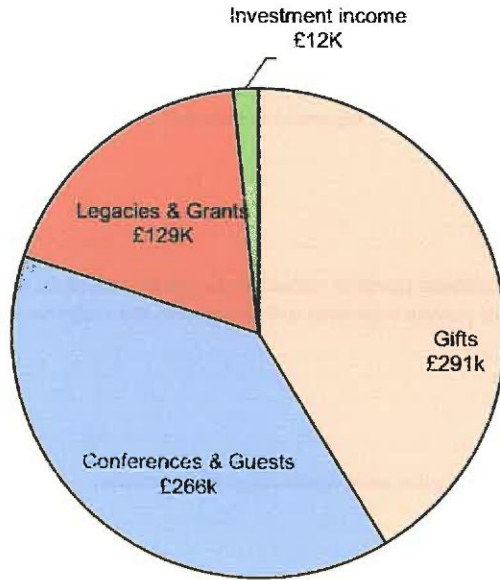
24 Other pensions - Money purchase scheme

Scargill Movement also contributes to money purchase pension schemes for the benefit of its employees. Contributions payable under the NEST and other private schemes are charged to the statement of financial activities in the year they are payable.

25 Related Party Transactions

There have been no related party transactions during the year which require disclosure.

Scargill Movement
(A company limited by guarantee)

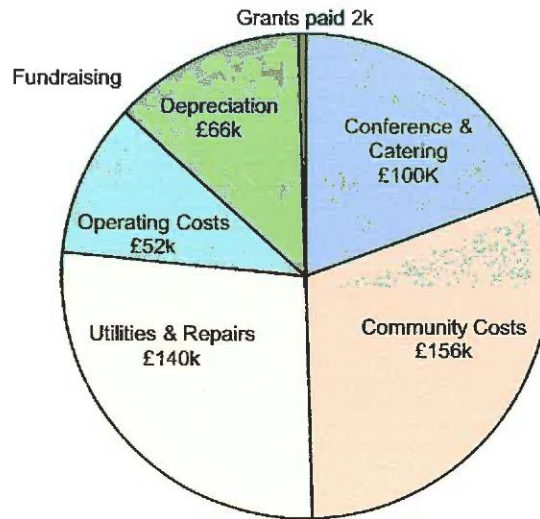


WHAT WE RECEIVED IN 2021

Gifts	291,410
Conferences & Guests	272,767
Legacies & Grants	128,822
Investment income	11,607
Total income	704,606

WHAT WE SPENT IN 2021

Conference & Catering	100,430
Community Costs	156,850
Utilities & Repairs	140,334
Operating Costs	52,978
Fundraising	148
Depreciation	66,325
Grants paid	2,377
Total Costs	519,442



CASH SUMMARY

Total Income	704,606
Total Costs	519,442
Added to Project and other funds	185,164

This is a summary of Scargill Movement's financial activities for the year ended 31 December 2021, extracted from the full Council Report and Financial Statements which have been audited. A full statement of our financial activities can be found in our Council Report and Financial Statements, a copy of which can be obtained by contacting Scargill Movement on 01756 761236.

SCARGILL MOVEMENT

England & Wales - Charity number 1127838

Accounts



Scargill Movement
Lives shared, lives transformed

COUNCIL REPORT AND FINANCIAL STATEMENTS

for the year ended

31 DECEMBER 2020

SCARGILL MOVEMENT
(A company limited by guarantee)

Registered Charity Number: 1127838
Company Number: 06778628

Scargill Movement
(A company limited by guarantee)

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Scargill Movement
(A company limited by guarantee)

Report of the council (incorporating the directors' report)
for the year ended 31 December 2020

Charity number	1127838		
Company registration number	06778628		
Registered office and Business address	Scargill House Kettlewell Skipton North Yorkshire BD23 5HU		
Council	Rt Revd Chris Edmondson Tony Hesselwood Sister Jocelyn Carter John Fell Rt Revd Helen-Ann Hartley (retired 30 June 2021) Revd Caroline Hewlett Revd Mat Ineson (appointed 12 February 2020) Revd Canon Felicity Lawson Andy Milne Stephen Weatherley John Wilson (retired 1 July 2020) Revd Hilary Young		
Director	Revd Canon Phil Stone		
Statutory auditor	Stubbs Parkin Chartered Accountants & Registered Auditors 55 Hoghton Street Southport PR9 0PG		
Bankers	Barclays bank plc 49 High Street Skipton BD23 1DH	The Co-operative CCLA P.O. Box 250 Delf House Skelmersdale WN8 6WT	80 Cheapside London EC2V 6DZ
Solicitors	Napthens 7 Winkley Square Preston PR1 3DJ		

Scargill Movement
(A company limited by guarantee)

**Report of the council (incorporating the directors' report)
for the year ended 31 December 2020**

The council present their report and the financial statements for the year ended 31 December 2020. The council, who are also directors for the purposes of company law and who served during the year up to the date of this report are as follows:

Rt Revd Chris Edmondson	Chairman
Tony Hesselwood	Vice Chairman
Sister Jocelyn Carter	
John Fell	
Rt Revd Helen-Ann Hartley	(retired 30 June 2021)
Revd Caroline Hewlett	
Revd Mat Ineson	(appointed 12 February 2020)
Revd Canon Felicity Lawson	
Andy Milne	
Revd Canon Phil Stone	
Stephen Weatherley	
John Wilson	(retired 1 July 2020)
Revd Hilary Young	

Structure, governance and management

Scargill Movement is a company limited by guarantee. It was incorporated on 22 December 2008 and it became a registered charity on 3 February 2009. Its governing document is its memorandum and articles of association.

Organisational structure

The council, who are also directors and trustees of the charity, meets on a bi-monthly basis to review progress. Members of the company are also council members and are listed above and are fully involved in the decisions of the charity. The Bishop of Leeds and the Chair of the council of the Lee Abbey Movement are each entitled to nominate two council members. The council shall (unless otherwise determined by ordinary resolution) number not less than six. New members are appointed by ordinary resolution. All council members receive appropriate induction and training in respect of their role.

Risk

The council maintains a register and regularly reviews the risks which face the charity as well as carrying out a full risk review annually. The council has a finance committee that prepares a budget and meets bi-monthly to report and monitor the ongoing financial position and to review the measures in place to mitigate financial and exposure to other major risks.

Objectives and activities

Charitable objects

The purpose of the charity is to advance the Christian faith and to advance education through the provision of a community of people to live out relevant and authentic expression of the Christian faith in today's world through their life together.

The activity is to continue to develop Scargill House, Kettlewell, and to maintain a resident community who will offer an excellent standard of hospitality and spiritual renewal to guests in the conference centre.

Scargill Movement
(A company limited by guarantee)

Report of the council (Incorporating the directors' report)
for the year ended 31 December 2020 (cont.)

Objectives and activities (cont.)

Charitable objects (cont.)

Under the strap line "lives shared, lives transformed" the agreed aim is:-

- to show the hospitality of God to all and to share lives changed by faith;
- to send our guests home with new vision and purpose;
- to model and promote responsible stewardship of creation;
- to hold on to Quality, Simplicity and Beauty in the further developments of our buildings as well as our life together; and
- to help guests and community alike to gain and be enriched by a vision for community in an individualistic society.

This will be implemented by offering at Scargill House:-

- a resident, caring group of people with prayer at their heart;
- hospitality to individuals and groups;
- challenging programmes and outdoor activities especially for young people;
- resources and training for Christian mission and service;
- opportunities for creativity and personal development; and
- a community practising both ecological and sustainable stewardship of God's creation.

Achievements and performance - Looking forward with hope...

The accounts for 2020 can only be described as remarkable and heart warming with so much to be thankful to God for his generous provision.

We have been so heartened by the generosity of our Scargill friends and supporters - that treasure chest of relationships that have been nurtured over the years will enable us to navigate through this uncharted wilderness landscape. In this wilderness we have experienced wells of generosity and with the funds we already have we will be able to negotiate this challenging terrain.

It has now been 14 months since we last saw a residential guest through our doors. If all goes to plan we will be opening our doors to guests again in early June. We are thrilled, nervous as well as being really excited to offer the gift of hospitality again. In the year we have developed online courses and retreats that have been well received by many people.

During the pandemic the size of the Community shrank from 33 (March 2020) to about 22 (October 2020). Over the year we said many goodbyes as Community members came to the end of their time at Scargill - as for many it has been a diminishing and difficult time. We were, though, very glad to welcome some new Community members in the Autumn including a new Chaplain who has enriched our Community life. Our planned building project that we originally hoped to begin in 2021 will now begin in 2023. This will give us an opportunity to consolidate our funds for this exciting project.

In the year we have developed online courses and retreats that have been well received by many people. Our weekly online prayer service with our weekly online tea party has been a real encouragement during these challenging and difficult times. As we go forward there will be a 'blended' approach as we develop our online presence.

We are hopeful about the future. We have not only survived the pandemic so far, but have been richly blessed - blessed for a reason which will be revealed to us as we keep our eyes on Jesus and led by the Spirit. What we do know is that it will be an invitation to share His generous love, trusting and treading lightly as we move forward

Scargill Movement
(A company limited by guarantee)

Report of the council (incorporating the directors' report)
for the year ended 31 December 2020 (cont.)

Financial review

The total incoming resources were £768,365 and resources expended amounted to £593,898, leaving a net 'surplus' of £174,467 to add to last years funds of £2,760,049 making total funds of £2,934,516 to carry forward. The detailed figures are shown on pages 9 to 22. Unrestricted donations and legacies amounted to £485,916 compared to £254,064 in 2019. On top of that we received another £35,543 in restricted donations towards the Bursary Fund and Special Projects as shown in note 16 on page 18 and £83,619 in government grants towards Covid 19 shortfalls. £133,379 was received in conference fees and sales from guests compared to £714,755 in 2019. Costs of £593,898 were expended in providing and maintaining the conference facilities and community and again that included nearly £100,000 incurred on upkeep and upgrading of the property. The original loans given to assist in the original purchase of the house now stand at £15,000 and are on structured repayment terms repayable over the next 3 years. We continue to benefit from the Biomass Boiler installed in 2013 which enables us to achieve substantial reductions in our heating costs as well as reduce our carbon footprint. The loan that contributed to purchasing the boiler has been repaid in full during the year from revenue under the Renewable Heat Incentive (RHI) payment scheme and other funds. Our budgets for the next three years show continuing breakeven position on our conference programme subject to unforeseeable events and we are encouraged by a steady stream of gifts and regular donations and grants to fund our ongoing building refurbishment and development.

Reserves

The Charity continues to make significant investments in its buildings and plant which stand, after depreciation, at nearly £2m. We have planning permission for a further substantial refurbishment of the property and a programme to raise what is likely to be in excess of £10m to finance the development with a view to commence work in 2023. In the meantime the ongoing ministry of Scargill is continuing and the Council believes that at least three months' expenditure should be kept in reserve to provide working capital. At the end of 2020, the estimated requirement for working capital was £120,000. The Council believes that the current funds are sufficient to finance the next three months but regular donations are still encouraged to support the ongoing community ministry and development at Scargill. The Finance and Business Committee reviews the reserves in the light of the operational results and ongoing refurbishment on a quarterly basis to ensure adequate reserves are maintained. The trustees believe that the reserves are adequate to cope with the impact of the COVID-19 pandemic in the ensuing year but keep under regular review the effect on reserves as well as the impact on the community and the ongoing conference programme and the future development work.

The Council is grateful to the many supporters who have given financial and prayer support during the year and to working friends who have helped with practical support.

Indemnity insurance

The charity paid insurance premiums to indemnify the council from any loss arising from neglect or defaults of council or staff and any consequent loss.

Scargill Movement
(A company limited by guarantee)

Report of the council (incorporating the directors' report)
for the year ended 31 December 2020 (cont.)

Public benefit

The Council confirmed they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties. As outlined earlier in this respect, our Christian faith is lived out in today's world by our care of people as well as the creation with which we are entrusted. We provide bursary funds for all those unable to afford our regular fees and hold specific events for people on the margins of society as well as welcoming them at any time. We are committed to conserve the earth's resources by reducing our carbon footprint with our Biomass Boiler and work with National Park Authority in our woodland management plan. Our walled garden accessible to all is a hidden gem within the Quiet Garden Scheme. Our chapel lift project, completed in 2016, and plans for future development confirm our continuing commitment to enable step-free access to the whole of the Scargill site.

Statement as to disclosure of information to auditors

In so far as the council is aware:

- there is no relevant audit information of which the charity's auditors are unaware; and
- the council have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Statement of council responsibilities

The trustees (who are also directors of Scargill Movement for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

Scargill Movement
(A company limited by guarantee)

Report of the council (incorporating the directors' report)
for the year ended 31 December 2020 (cont.)

Statement of council responsibilities (cont.)

The council is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enables it to ensure that the financial statements comply with the Companies Act 2006. It is also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

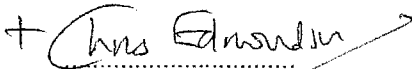
Auditors

The council appointed Stubbs Parkin and their reappointment as auditors/independent examiners of the charity will be proposed at the annual general meeting.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies within Part 15 of the Companies Act 2006.

On behalf of the board:

+ 

Chris Edmondson
Chairman/Director

Dated: 30 June 2021

Scargill Movement
(A company limited by guarantee)

Independent auditor's report to the Council of Scargill Movement

We have audited the financial statements of Scargill Movement (the 'Charity') for the year ended 31st December 2019 which comprise statement of financial activities, balance sheet, statement of cash flow and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 December 2019 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Scargill Movement
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Independent auditor's report to the Council of Scargill Movement (continued)

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- we have not obtained all the information and explanations necessary for the purposes of our audit;

Responsibilities of the Trustees

As explained more fully in the trustees' responsibilities statement set out on page 6, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

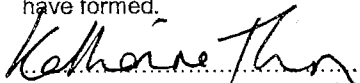
The trustees have elected for the financial statements to be audited in accordance with the Charities Act 2011 rather than the Companies Act 2006. Accordingly, we have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.


Katharine Thompson (Senior Statutory Auditor)
For and on behalf of Stubbs Parkin Ltd
55 Houghton Street
Southport
PR9 0PQ

Dated: 13/7/21

Stubbs Parkin Ltd is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

Scargill Movement
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Statement of financial activities - incorporating the income and expenditure account

For the year ended 31 December 2020

	Notes	Unrestricted funds	Restricted funds	Total 2020	Total 2019
		£	£	£	£
Incoming resources					
Incoming resources from generating funds:					
Voluntary income	2	569,535	35,543	605,078	823,520
Investment income	3	4,094	-	4,094	3,920
Incoming resources from charitable activities	4	159,193	-	159,193	747,207
Total incoming resources		732,822	35,543	768,365	1,574,647
Resources expended					
Costs of generating voluntary income	5	1,718	-	1,718	3,392
Charitable activities	6	539,295	4,991	544,286	690,044
Governance costs	7	8,181	-	8,181	9,727
Support costs	8	39,713	-	39,713	38,765
Total resources expended		588,907	4,991	593,898	741,928
Net incoming resources		143,915	30,552	174,467	832,719
Transfers between funds	16	3,966	(3,966)	-	-
Total funds brought forward		2,662,125	97,924	2,760,049	1,927,330
Total funds carried forward		2,810,006	124,510	2,934,516	2,760,049

The company has no recognised gains or losses other than the results for the year as set out above.

All the activities of the company are classed as continuing.

The notes on pages 12 to 22 form an integral part of these financial statements.


Scargill Movement
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Balance sheet
As at 31 December 2020
Company registration number: 06778628

	Notes	£	2020 £	2019 £
Fixed assets				
Tangible fixed assets	12		1,906,473	1,965,748
Current assets				
Stocks		15,024		16,322
Debtors	13	44,117		72,584
Cash at bank and in hand		<u>1,073,546</u>		<u>928,454</u>
			1,132,687	1,017,360
Creditors: amounts falling due within one year	14		(89,644)	(164,132)
Net current assets			<u>1,043,043</u>	<u>853,228</u>
Total assets less current liabilities			2,949,516	2,818,976
Creditors: amounts falling due after more than one year	15		(5,000)	(33,927)
Defined benefit pension scheme liability	22		(10,000)	(25,000)
Net assets			<u>2,934,516</u>	<u>2,760,049</u>
Funds				
Represented by:				
Unrestricted funds	16		2,810,006	2,662,125
Restricted funds			124,510	97,924
Total funds			<u>2,934,516</u>	<u>2,760,049</u>

The council acknowledges its responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Companies Act 2006 and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the financial period in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small company regime within Part 15 of the Companies Act 2006 and with United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The financial statements were approved by the council on 30 June 2021 and signed on its behalf by:


.....
Tony Hesselwood
Director

The notes on pages 12 to 22 form an integral part of these financial statements.

Scargill Movement
(A company limited by guarantee)

Statement of Cash Flows

For the year ended 31 December 2020

Notes	Unrestricted funds	Restricted funds	Total 2020	Total 2019
	£	£	£	£
Cash flows from operating activities:				
Net cash provided by operating activities*	185,298	26,586	211,884	856,244
Cash flows from investing activities:				
Interest received	4,094	-	4,094	3,920
Purchase of property plant and equipment	(7,959)	-	(7,959)	(35,878)
	(3,865)	-	(3,865)	(31,957)
Cash flows from financing operations:				
Repayments of borrowing	(62,927)	-	(62,927)	(533,115)
Change in cash and cash equivalents during the year	118,506	26,586	145,092	291,173
Cash and cash equivalents brought forward	830,530	97,924	928,454	637,283
Cash and cash equivalents carried forward	<u>949,036</u>	<u>124,510</u>	<u>1,073,546</u>	<u>928,456</u>

***Reconciliation of net incoming resources to net cash flow from operating activities**

Net incoming resources (after transfers)	147,881	26,586	174,467	832,719
Adjustments for:				
Depreciation charges	67,234	-	67,234	73,368
Interest received	(4,094)	-	(4,094)	(3,920)
(Increase) in stocks	1,298	-	1,298	(3,897)
Decrease/(increase) in debtors	28,467	-	28,467	(9,949)
Increase/(decrease) in creditors (excluding loans)	(55,488)	-	(55,488)	(32,077)
Net cash provided by operating activities	<u>185,298</u>	<u>26,586</u>	<u>211,884</u>	<u>856,244</u>

The notes on pages 12 to 22 form an integral part of these financial statements.

Scargill Movement
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Notes to the financial statements
for the period ended 31 December 2020

1 Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1 Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), the Statement of Recommended Practice 'Accounting and Reporting by Charities' effective 1 January 2015 (SORP FRS 102) and the Companies Act 2006.

1.2 Fund accounting

Unrestricted funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3 Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable. Grants received are not government grants and do not come with any conditions. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included. Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold. Gift aid recoverable is included within the same category of income to which the claim relates. This income is also recognised in the same period.

Income from investments is included in the year in which it is receivable.

1.4 Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management whilst governance costs include those costs associated with meeting costs associated with the constitutional requirements of the charity and include costs of indemnity insurance.

Scargill Movement
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Notes to the financial statements
for the period ended 31 December 2020 (cont.)

1.5 Stock

Stock is valued at the lower of cost and net realisable value.

1.6 Tangible fixed assets and depreciation

Tangible fixed assets used for operational purposes are stated at cost less accumulated depreciation. Individual assets costing below £1,000 are treated as expenditure in the year they are acquired and are not capitalised. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Freehold operational property	-	200 years straight line
Fixtures, fittings and equipment	-	7½ - 25% straight line
Refurbishment expenditure	-	7 years straight line

Depreciation is provided from when the asset is brought into use.

Refurbishment expenditure is capitalised in anticipation of the redevelopment of the site and facilities and has now been fully depreciated.

2 Voluntary income

Current year	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Donations	348,647	35,543	384,190	276,801
Legacies	137,269	-	137,269	41,719
Grants	83,619	-	83,619	505,000
	<u>569,535</u>	<u>35,543</u>	<u>605,078</u>	<u>823,520</u>
Prior year	Unrestricted funds £	Restricted funds £	Total 2019 £	
Donations	212,345	64,456	276,801	
Legacies	41,719	-	41,719	
Grants	500,000	5,000	505,000	
	<u>754,064</u>	<u>69,456</u>	<u>823,520</u>	

3 Investment income

Current year	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Deposit interest receivable	4,094	-	4,094	3,920
	<u>4,094</u>	<u>-</u>	<u>4,094</u>	<u>3,920</u>
Prior year	Unrestricted funds £	Restricted funds £	Total 2019 £	
Deposit interest receivable	3,920	-	3,920	
	<u>3,920</u>	<u>-</u>	<u>3,920</u>	

Scargill Movement
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Notes to the financial statements
for the period ended 31 December 2020 (cont.)

4 Incoming resources from charitable activities

Current year	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Fees and seminars	126,075	-	126,075	683,307
Sales	7,304	-	7,304	31,448
RHI income received	25,814	-	25,814	32,452
	<u>159,193</u>	<u>-</u>	<u>159,193</u>	<u>747,207</u>

Prior year

	Unrestricted funds £	Restricted funds £	Total 2019 £
Fees and seminars	683,307	-	683,307
Sales	31,448	-	31,448
RHI income received	32,452	-	32,452
	<u>747,207</u>	<u>-</u>	<u>747,207</u>

5 Costs of generating voluntary income

Current year	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Fundraising fees and costs	1,718	-	1,718	3,392
	<u>1,718</u>	<u>-</u>	<u>1,718</u>	<u>3,392</u>

Prior year

	Unrestricted funds £	Restricted funds £	Total 2019 £
Fundraising fees and costs	3,392	-	3,392
	<u>3,392</u>	<u>-</u>	<u>3,392</u>

Scargill Movement
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Notes to the financial statements
for the period ended 31 December 2020 (cont.)

6 Costs of charitable activities

Current year	Unrestricted funds	Restricted funds	Total 2020	Total 2019
	£	£	£	£
Food and programme expenses	84,204	-	84,204	220,056
Community allowances and staff costs	174,110	4,491	178,601	174,345
Utilities	101,471	-	101,471	123,258
Repairs and maintenance	94,914	-	94,914	66,101
Marketing, PR and literature	8,787	-	8,787	26,577
Grants and donations	4,000	500	4,500	-
Finance costs	4,575	-	4,575	6,339
Depreciation and amortisation	67,234	-	67,234	73,368
	<u>539,295</u>	<u>4,991</u>	<u>544,286</u>	<u>690,044</u>
Prior year	Unrestricted funds	Restricted funds	Total 2019	
	£	£	£	
Food and programme expenses	218,981	1,075	220,056	
Community allowances and staff costs	170,888	3,457	174,345	
Utilities	123,258	-	123,258	
Repairs and maintenance	66,101	-	66,101	
Marketing, PR and literature	26,577	-	26,577	
Finance costs	6,339	-	6,339	
Depreciation and amortisation	73,368	-	73,368	
	<u>685,512</u>	<u>4,532</u>	<u>690,044</u>	

7 Governance costs

Current year	Unrestricted funds	Restricted funds	Total 2020	Total 2019
	£	£	£	£
Trustees indemnity insurance	386	-	386	386
Audit	7,795	-	7,795	9,341
	<u>8,181</u>	<u>-</u>	<u>8,181</u>	<u>9,727</u>
Prior year	Unrestricted funds	Restricted funds	Total 2019	
	£	£	£	
Trustees indemnity insurance	386	-	386	
Audit	9,341	-	9,341	
	<u>9,727</u>	<u>-</u>	<u>9,727</u>	

Scargill Movement
(A company limited by guarantee)

Notes to the financial statements
for the period ended 31 December 2020 (cont.)

8 Support costs
Current year

	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Motor and travelling expenses	6,734	-	6,734	8,110
Office expenses	15,021	-	15,021	19,231
Legal and professional fees	11,614	-	11,614	1,213
Recruitment and training costs	6,344	-	6,344	10,211
	<u>39,713</u>	<u>-</u>	<u>39,713</u>	<u>38,765</u>

Prior year

	Unrestricted funds £	Restricted funds £	Total 2019 £
Motor and travelling expenses	8,110	-	8,110
Office expenses	19,231	-	19,231
Legal and professional fees	1,213	-	1,213
Recruitment and training costs	10,211	-	10,211
	<u>38,765</u>	<u>-</u>	<u>38,765</u>

9 Net incoming resources for the year

	Total 2020 £	Total 2019 £
Net incoming resources is stated after charging:		
Depreciation and other amounts written off tangible fixed assets	67,234	73,368
Auditors' remuneration	7,795	9,341
	<u>75,029</u>	<u>82,709</u>

10 Employees

	Total 2020 £	Total 2019 £
Employment costs		
Wages and salaries	130,687	138,496
Pensions	43,421	33,491
	<u>174,108</u>	<u>171,987</u>

No employee received emoluments of more than £60,000.

Number of employees

The average monthly numbers of employees during the year, calculated on the basis of full time equivalents, was as follows:

	2020	2019
Programme delivery and community	34	34
	<u>34</u>	<u>34</u>

The charity is dependent upon the support of working friends and received support from up to 199 (2019 - 199) during the year.

Scargill Movement
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Notes to the financial statements
for the period ended 31 December 2020 (cont.)

11 Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

12 Tangible fixed assets

	Freehold operational property	Fixtures fittings and equipment	Refurbishment expenditure	Total
Cost or valuation				
At 1 January 2020	1,707,023	742,635	488,604	2,938,262
Additions	-	7,959	-	7,959
Disposals	-	-	-	-
At 31 December 2020	<u>1,707,023</u>	<u>750,594</u>	<u>488,604</u>	<u>2,946,221</u>
Depreciation				
At 1 January 2020	85,243	398,668	488,603	972,514
Charge for the year	8,535	58,699	-	67,234
Disposals	-	-	-	-
At 31 December 2020	<u>93,778</u>	<u>457,367</u>	<u>488,603</u>	<u>1,039,748</u>
Net book value				
At 31 December 2020	<u>1,613,245</u>	<u>293,227</u>	<u>1</u>	<u>1,906,473</u>
At 1 January 2020	<u>1,621,780</u>	<u>343,967</u>	<u>1</u>	<u>1,965,748</u>

Some of the freehold property is charged in support of borrowings.

13 Debtors

	2020 £	2019 £
Income tax recoverable	6,677	29,211
Other debtors	<u>37,440</u>	<u>43,373</u>
	<u>44,117</u>	<u>72,584</u>

14 Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	11,058	15,613
Accruals	9,473	7,033
Deposits in advance	47,319	74,837
Other creditors	11,794	22,649
Slavanka Trust	-	26,000
Loans from friends of Scargill Movement	<u>10,000</u>	<u>18,000</u>
	<u>89,644</u>	<u>164,132</u>

Scargill Movement
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Notes to the financial statements
for the period ended 31 December 2020 (cont.)

15 Creditors: amounts falling due after more than one year

	2020 £	2019 £
Slavanka Trust (secured)	-	33,927
Loans from friends of Scargill Movement	5,000	-
	<u>5,000</u>	<u>33,927</u>
Loans		
Repayable in less than 1 year	10,000	44,000
Repayable in two to five years	5,000	-
Repayable in over 5 years	-	33,927
	<u>15,000</u>	<u>77,927</u>

Loans from friends of Scargill Movement consist of 2 (2019 - 2) individual interest free loans with flexible rolling repayment dates.

16 Funds	At 1 January £	Incoming resources £	Resources expended	Transfers	At 31 December £
Current year					
Unrestricted					
General fund	1,951,225	732,822	(588,907)	(61,034)	2,034,106
Designated Community discretionary	5,000	-	-	5,000	10,000
Designated special maintenance	315,900	-	-	(56,000)	259,900
Designated project development	390,000	-	-	116,000	506,000
	<u>2,662,125</u>	<u>732,822</u>	<u>(588,907)</u>	<u>3,966</u>	<u>2,810,006</u>
Restricted					
Bursary	18,443	2,428	-	982	21,853
Climate change	-	-	-	-	-
Community Discretionary	6,543	125	(4,491)	-	2,177
Grants and donations	-	500	(500)	-	-
Low ropes	7,104	-	-	-	7,104
Either Project or Bursary	-	4,948	-	(4,948)	-
Project development	65,834	27,542	-	-	93,376
	<u>97,924</u>	<u>35,543</u>	<u>(4,991)</u>	<u>(3,966)</u>	<u>124,510</u>
Total funds	<u>2,760,049</u>	<u>768,365</u>	<u>(593,898)</u>	<u>-</u>	<u>2,934,516</u>

The bursary fund represents funds received to finance conference and residential fees for guests unable to contribute to the full amount of fees chargeable. In 2020 £3,966 was transferred to fees for bursaries for this purpose. The Climate change, Grants and donations, low ropes, and project development funds relate to specific projects that have attracted specific funding and expended during the year or carried forward into 2021. Guests are invited to contribute if they wish to either project, bursary or community funds specifying the destination or leaving it to trustees to allocate as necessary. In 2020 £4948 was allocated to Bursary.

The community discretionary fund exists to relieve hardship amongst community members. The special maintenance designated fund has been created from general funds to cover special maintenance work anticipated for 2021. A second designated fund exists to support the project development work planned for 2023.

Scargill Movement
(A company limited by guarantee)

Notes to the financial statements
for the period ended 31 December 2020 (cont.)

Prior year	At 1 January £	Incoming resources £	Resources expended	Transfers	At 31 December £
Unrestricted					
General fund	1,401,310	1,505,191	(737,396)	(217,880)	1,951,225
Designated Community discretionary	-	-	-	5,000	5,000
Designated special maintenance	185,200	-	-	130,700	315,900
Designated project development	270,000	-	-	120,000	390,000
	<u>1,856,510</u>	<u>1,505,191</u>	<u>(737,396)</u>	<u>37,820</u>	<u>2,662,125</u>
Restricted					
Bursary	30,030	14,233	-	(25,820)	18,443
Climate change	-	1,075	(1,075)	-	-
Community Discretionary	10,000	-	(3,457)	-	6,543
Low ropes	7,104	-	-	-	7,104
Either Project or Bursary	-	25,381	-	(25,381)	-
Project development	23,686	28,767	-	13,381	65,834
	<u>70,820</u>	<u>69,456</u>	<u>(4,532)</u>	<u>(37,820)</u>	<u>97,924</u>
Total funds	<u>1,927,330</u>	<u>1,574,647</u>	<u>(741,928)</u>	<u>-</u>	<u>2,760,049</u>

17 Analysis of net assets by fund
Current year

	General unrestricted funds £	Designated unrestricted funds £	Restricted funds £	Total 2020 £
Tangible fixed assets	1,906,473	-	-	1,906,473
Stocks	15,024	-	-	15,024
Debtors	44,117	-	-	44,117
Cash at bank and in hand	183,136	765,900	124,510	1,073,546
Creditors due within one year	(89,644)	-	-	(89,644)
Creditors due over one year	(5,000)	-	-	(5,000)
Provision for pension liability	(10,000)	-	-	(10,000)
	<u>2,044,105</u>	<u>765,900</u>	<u>124,510</u>	<u>2,934,516</u>

	General unrestricted funds £	Designated unrestricted funds £	Restricted funds £	Total 2019 £
Tangible fixed assets	1,965,748	-	-	1,965,748
Stocks	16,322	-	-	16,322
Debtors	72,584	-	-	72,584
Cash at bank and in hand	124,630	705,900	97,924	928,454
Creditors due within one year	(164,132)	-	-	(164,132)
Creditors due over one year	(33,927)	-	-	(33,927)
Provision for pension liability	(25,000)	-	-	(25,000)
	<u>1,956,225</u>	<u>705,900</u>	<u>97,924</u>	<u>2,760,049</u>

Scargill Movement
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Notes to the financial statements
for the period ended 31 December 2020 (cont.)

18 Capital commitments

The charity had committed to capital expenditure of £nil (2019 - £nil).

19 Transactions with council

No trustee has received any remuneration during the year (2019 - £nil) and no expenses have been paid to trustees during the year (2019 - £130).

20 Indemnity insurance

The charity paid insurance premiums of £386 (2019 - £386) to indemnify the council from any loss arising from neglect or defaults of the council or staff and any consequent loss.

21 Company limited by guarantee

Scargill Movement is a company limited by guarantee and accordingly does not have a share capital. Every member of the company (the members being the council members for the time being) undertakes to contribute such amount as may be required not exceeding £10 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

22 Church of England funded pension scheme

Scargill Movement participates in the Church of England Funded Pensions Scheme for stipendiary clergy- a defined benefit scheme. The scheme is administered by the Church of England Pensions Board, which holds the assets of the schemes separately from those of the Responsible Bodies.

Each participating Responsible Body in the scheme pays contributions at a common contribution rate applied to pensionable stipends.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This means it is not possible to attribute the Scheme's assets and liabilities to each specific Responsible Body and this means contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are contributions payable towards benefits and expenses accrued in that year(2020 £26,645, 2019 £31,896), minus the figures highlighted in the table below as being recognised in the SoFA, giving a total charge of £11,645 for 2020. (2019 minus£1,104)

A valuation of the Scheme is carried out once every three years. The most recent Scheme valuation completed was carried out at as 31 December 2018. The 2018 valuation revealed a deficit of £50m based on assets of £1,818m and a funding target of £1,868m, assessed using the following assumptions:

- An average discount rate of 3.2%pa
- RPI inflation of 3.4% p.a. (and pension increases consistent with this);
- Increase in pensionable stipends of 3.4% p.a.;
- Mortality in accordance with 95% of the S3NA_VL tables, with allowance for improvements in mortality rates in line with the CMI 2018 extended model with a long term annual rate of improvement of 1.5%, a smoothing parameter of 7 and an initial addition to mortality improvements of 0.5%pa.

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Notes to the financial statements
for the period ended 31 December 2020 (cont.)

22 Church of England funded pension scheme (cont.)

Following the 31 December 2018 valuation, a recovery plan was put in place until 31 December 2022 and the deficit recovery contributions payable (as a percentage of pensionable stipends) are as set out in the table below.

% of pensionable stipends	January 2018 to December 2020	January 2021 to December 2022
Deficit repair contributions	11.9%	7.1%

As at 31 December 2018 the deficit recovery contributions under the recovery plan in force at that time were 11.9% of pensionable stipends until December 2025. As at 31 December 2019 and 31 December 2020 the deficit recovery contributions under the recovery plan in force were as set out in the above table.

For senior office holders, pensionable stipends are adjusted in the calculations by a multiple, as set out in the Scheme's rules.

Section 28.11A of FRS 102 requires agreed deficit recovery payments to be recognised as a liability. The movement in the provision is set out in the table below.

	2020 £	2019 £
Balance sheet liability at 1 January	25,000	58,000
Deficit contribution paid	(7,000)	(10,000)
Interest cost (recognised in SOFA)	-	1,000
Remaining change to the balance sheet liability* (recognised in SOFA)	(8,000)	(24,000)
Balance sheet liability at 31 December	<u>10,000</u>	<u>25,000</u>

* Comprises change in agreed deficit recovery plan, and change in discount rate and assumptions between year-ends.

This liability represents the present value of the deficit contributions agreed as at the accounting date and has been valued using the following assumptions set by reference to the duration of the deficit recovery payments:

	December 2020	December 2018	December 2018
Discount rate	0.2%pa	1.1%pa	2.1% pa
Price inflation	3.1% pa	2.8% pa	3.1% pa
Increase to total pensionable payroll	1.6% pa	1.3% pa	1.6% pa

The legal structure of the scheme is such that if another Responsible Body fails, Scargill Movement could become responsible for paying a share of that failed Responsible Body's pension liabilities.

This potential liability has been calculated at £10,000 (2019 - £25,000) and has been provided for in the accounts resulting in a reduction in liability of £15,000 and an equivalent reduction in community costs.

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Notes to the financial statements
for the period ended 31 December 2020 (cont.)

23 Other pensions - Money purchase scheme

Scargill Movement also contributes to money purchase pension schemes for the benefit of its employees. Contributions payable under the NEST and other private schemes are charged to the statement of financial activities in the year they are payable.

24 Related Party Transactions

There have been no related party transactions during the year which require disclosure.