



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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Scargill Movement
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**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
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)

Director Revd Canon Phil Stone

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

Bankers Barclays Bank plc The Co-operative Bank CCLA
49 High Street P.O. Box 250 80 Cheapside
Skipton Delf House London
BD23 1DH Skelmersdale EC2V 6DZ
WN8 6WT

Solicitors Napthens
7 Winkley Square
Preston
PR1 3DJ

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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.

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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.

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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.

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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.

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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



Scargill Movement
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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.

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.

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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

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.

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

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.

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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.

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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.

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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

Fundraising fees and costs

Unrestricted funds	Restricted funds	Total 2022	Total 2021
£	£	£	£
981	-	981	148
981	-	981	148

Prior year

Fundraising fees and costs

Unrestricted funds	Restricted funds	Total 2021
£	£	£
148	-	148
148	-	148

6 Costs of charitable activities

Current year

Food and programme expenses
Community allowances and staff costs
Utilities
Repairs and maintenance
Marketing, PR literature, post and phones
Grants and donations
Finance costs
Depreciation and amortisation

Unrestricted funds	Restricted funds	Total 2022	Total 2021
£	£	£	£
165,122	-	165,122	100,430
186,899	50	186,949	156,850
131,955	-	131,955	108,289
32,693	28,403	61,096	32,045
16,169	-	16,169	12,382
-	165	165	2,377
3,321	-	3,321	3,831
66,325	-	66,325	66,325
602,484	28,618	631,102	482,529

Prior year

Food and programme expenses
Community allowances and staff costs
Utilities
Repairs and maintenance
Marketing, PR and literature
Grants and donations
Finance costs
Depreciation and amortisation

Unrestricted funds	Restricted funds	Total 2021
£	£	£
100,430	-	100,430
156,850	-	156,850
108,289	-	108,289
32,045	-	32,045
12,382	-	12,382
200	2,177	2,377
3,831	-	3,831
66,325	-	66,325
480,352	2,177	482,529

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

10 Employees

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

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	24	23
	24	23

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 operational property	Fixtures fittings and equipment	Refurbishment expenditure	Total
Cost or valuation				
At 1 January 2022	1,707,023	750,593	488,604	2,946,220
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 December 2022	1,707,023	750,593	488,604	2,946,220
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	110,848	572,947	488,603	1,172,398
Net book value				
At 31 December 2022	1,596,175	177,646	1	1,773,822
At 1 January 2022	1,604,710	235,436	1	1,840,147

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	507,570	569,779

Scargill Movement
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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
	136,852	72,924

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
	120,217	129,366

16 Creditors: amounts falling due after more than one year

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

Loans from friends of Scargill Movement consist of 2 (2021 - 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	2,076,472	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
	3,062,668	906,554	(701,529)	15,772	3,283,465
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
	126,791	23,658	(28,618)	(15,772)	106,059
Total funds	3,189,459	930,212	(730,147)	-	3,389,524

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

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.

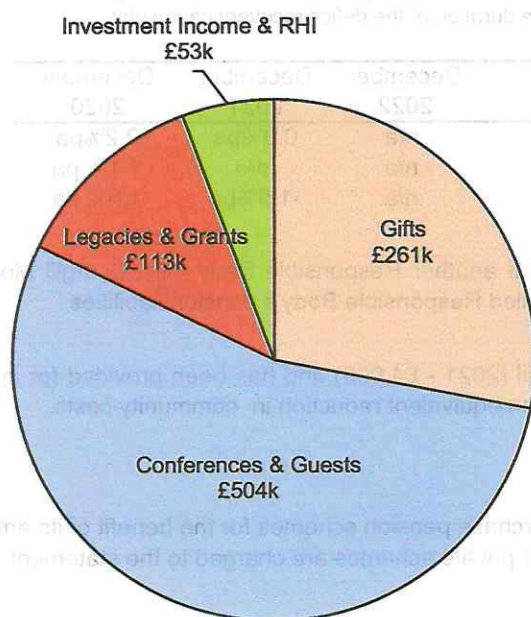
24 Other pensions - Money purchase scheme

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.

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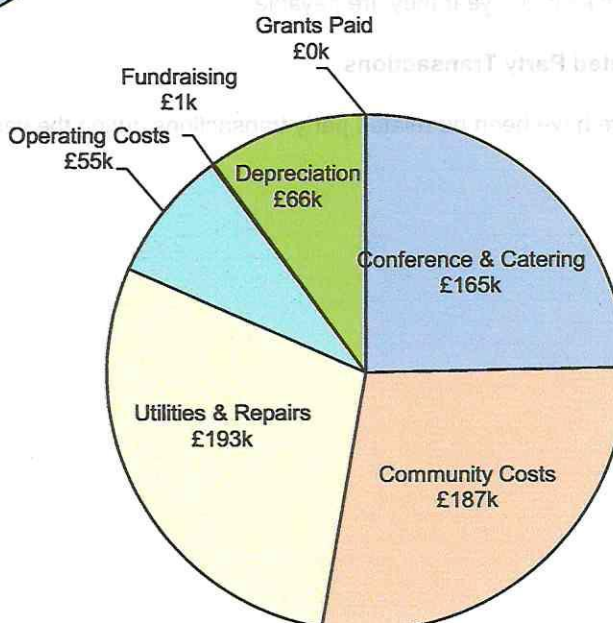


WHAT WE RECEIVED IN 2022

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.