

THE NIGHTINGALE CANCER SUPPORT CENTRE

England & Wales · Charity number 1094435

Details

Other names	NIGHTINGALE COMMUNITY HOSPICE TRUST LIMITED
Status	Registered
Legal form	Charitable company
Company number	04515844
Registered	2002-10-31
Register	View on the Charity Commission register

Contact

Address	The Nightingale Cancer Support Cent 187a Baker Street Enfield EN1 3JT
Phone	02083664333
Email	fundraising@nightingalesupport.org.uk
Website	www.nightingalesupport.org.uk

Activities

Objects: FOR THE RELIEF OF ADULT PATIENTS WHO HAVE BEEN DIAGNOSED AS TERMINALLY ILL WITH A DEFINED CONDITION OR NEWLY DIAGNOSED AS HAVING CANCER, BY THE PROVISION OF CARE SERVICES TO SUCH PERSONS AND TO CARERS AND RELATIVES, PRIMARILY BUT NOT NECESSARILY WITHIN THE LONDON BOROUGH OF ENFIELD, ESTABLISHING, MAINTAINING AND CONDUCTING A DAY CENTRE, DAY HOSPICE OR RESIDENTIAL HOSPICE SERVICES, INCLUDING BUT NOT LIMITED TO THE PROVISION OF HOME SUPPORT, DROP IN, COUNSELLING, COMPLEMENTARY THERAPIES DURING AND AFTER THE TERM OF ILLNESS

Activities: The Nightingale serves patients, relatives, carers, friends and those who are concerned about cancer care. We hope to be able to provide help and information to those who need it along their journey. We aim to work together with existing services within the borough and to co-ordinate local volunteer teams so that valuable resources are used to best effect

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** Elderly/old People, People With Disabilities, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** LONDON BOROUGH OF ENFIELD
- Enfield

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£712,845	£487,973	£871,318	6
2023-12-31	£467,088	£438,207	-	-
2022-12-31	£355,579	£362,928	-	-
2021-12-31	£365,517	£292,268	-	-
2020-12-31	£326,087	£215,673	-	-

Trustees

Name	Role	Appointed
SAMANTHA Seth	Chair	
ANDREW BONE		
DAVID O'BEIRNE		2014-11-25
Dr Anjum Iqbal		2019-11-25
Dr PATRICK O'MAHONY		2025-06-09
MICHAEL THOMAS WALSH		2021-07-26
Patricia Mary Alder		2021-07-26

THE NIGHTINGALE CANCER SUPPORT CENTRE

England & Wales - Charity number 1094435

Accounts

**THE NIGHTINGALE CANCER SUPPORT CENTRE
(LIMITED BY GUARANTEE)**

Company No. 4515844
Charity Registration No. 1094435

ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

**187a BAKER STREET
ENFIELD
LONDON EN1 3JT**

THE NIGHTINGALE CANCER SUPPORT CENTRE (Company No. 4515844)
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

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COMPANY INFORMATION
BOARD OF TRUSTEES

S Seth (Chair)
A W Bone
D O'Beirne
A Iqbal
M Walsh
P Alder
P H M O'Mahony (resigned 2 October 2024)
T Aylott (resigned 18 September 2024)
F Henry (resigned 18 September 2024)
J Laban (resigned 18 September 2024)
M Fase (resigned 18 September 2024)

Key management personnel

N Jacobs, Chief Executive Officer

BANKERS

Royal Bank of Scotland
30/32 London Road
Enfield
Middlesex EN2 6DT

INDEPENDENT EXAMINER

Moore Northern Home Counties Limited
East Wing, Goffs Oak House
Goffs Lane, EN7 5GE

REGISTERED OFFICE

187a Baker Street
Enfield EN1 3JT

REPORT OF THE BOARD OF TRUSTEES

The Trustees are pleased to present their annual directors' report together with the financial statements of the Charity for the year ending 31 December 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006 and 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 2021).

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a company limited by guarantee and was incorporated on 21 August 2002, registration number 4515844.

The Board has the power to appoint additional trustees as it considers fit to do so, and delegates the responsibility for the day-to-day operations to the administrator.

The Board of Trustees meets as a body four times a year with additional meetings as required.

At the Board meetings the Chief Executive Officer's report is tabled, as well as the latest financial information. The reports are discussed within the trustees, and questions asked where necessary.

Two sub-committees, Finance & General Purpose Committee and Operational Management Committee, support the Board. These also meet on a quarterly basis. Each committee prepares a report which is presented to the Board.

New Trustees join the Board at invitation and are chosen with a view to ensuring an appropriate balance of individuals whose skills can make a valid contribution to the operation of the charity. All directors of the company are also trustees of the charity and there are no other trustees.

Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

PUBLIC BENEFIT

The Trustees acknowledge their duty under the Charities Act 2011 to have due regard to the Charity Commission's published general and sub-sector guidance on public benefit when reviewing our aims and strategy and in planning our future activities. Our links with the community have continued to be developed throughout the year. Activities and events promoting awareness and availability of assistance amongst various social groups continue to be developed throughout the year. The review of activities referred to below highlights the achievements made and plans for the future.

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

OBJECTS AND ACTIVITIES

The objects of the charity as defined by the Memorandum of Association are for the relief of adult patients who have been diagnosed as terminally ill with a defined condition or newly diagnosed as having cancer, by the provision of care services to such persons and to carers and relatives, primarily but not necessarily within the London Borough of Enfield, establishing, maintaining and conducting a day centre, day hospice or residential hospice services, including but not limited to the provision of home support, drop in, counselling, complementary therapies during and after the term of illness.

ACHIEVEMENTS AND PERFORMANCE

The core mission of The Nightingale Cancer Support Centre is to improve the quality of life of cancer sufferers, their families and carers and help them cope, whatever their circumstances.

We do this by providing practical, emotional and physical support throughout their journey, right from the point of diagnosis.

In an effort to reach as many people as possible, we continued to promote the work of the charity with the overall aim of ensuring that the general public became aware of our work and that individuals affected by cancer know who they can contact for support should they need it. Information was distributed to local hospitals, GP surgeries, pharmacies and church groups. In addition, information events were held at key venues throughout The Borough via the charity's social media sites.

Our services are provided through a programme which encompasses information, individual therapies, counselling and advice sessions as well as our groups and classes. Through this programme we provide telephone support, face-to-face drop-in support and initial assessment appointments, general information and advice, individual counselling and complementary therapies and social events.

During 2024 we provided more services than ever before and received more referrals due to the continuing COVID backlog.

- 9,132 (2023: 7,428) individual interventions
- 96 (2023: 93) clients referred to other agencies
- 1,350 (2023: 865) individual 1-2-1s with clients
- 1,138 (2023: 928) counselling hours
- 1,633 (2023: 1,640) individual attendances at Fitsteps, Mindfulness and exercise classes
- 1,158 (2023: 987) individual attendances at coffee clubs
- 2,060 (2023: 1,547) telephone calls to support clients

As one of our clients put it, "I want to thank everyone at the Nightingale from the bottom of my heart for all the love and support I received/receive from everyone there. I wouldn't have survived without you and I just think you are all so fabulous."

THE NIGHTINGALE CANCER SUPPORT CENTRE (Company No. 4515844)
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

PLANS FOR THE FUTURE

The trustees are aware that although we go into a new financial year with healthy reserves, we still need to work very hard at fundraising. The cost of running the centre is increasing, disposable income is falling and the trustees would still like to be able to deliver our services free of charge. It is their firm belief that money should not be a barrier to anyone in receiving the support that they need. The impact of Covid-19 meant that many cancer diagnostic and treatment services were reduced or shut down completely and medical staff diverted to manage the coronavirus crisis. Although NHS services have resumed we are aware that with such a backlog there will be a much higher demand for our services. Our Centre will continue to deliver face-to-face support at pre-pandemic levels and introduce information events targeted directly at those who were diagnosed during lockdown. A strategic fund has been designated to enable the charity to open a second centre on the East side of Enfield and deliver services to more communities that do not find the current centre accessible. The events will allow cancer patients to share their experiences and understand how The Nightingale can help them to come to terms with their diagnosis and help them move forward.

FINANCIAL REVIEW

Income increased from £467k to £713k following receipt of legacies of £274k. Expenses rose from £438k to £488k reflecting the increased activity in the year. The charity made a surplus of £225k (2023: £29k) for the year.

RESERVES POLICY

The trustees have considered the level of reserves required that will allow the charity to continue operating and providing the capacity to explore new sources of funding should any of its funding streams be withdrawn or come to an end with no immediate replacement. The charity is dependent on voluntary income and in recent years legacies have enabled the charity to reduce operating deficits. However, the uncertainty of legacies and the risk of voluntary income not being raised the trustees believe a minimum of 12 month's forecast expenditure should be held as unrestricted reserves to cover staff costs, property lease costs and other committed expenditure.

DONATIONS

There were no charitable donations during the year.

THE NIGHTINGALE CANCER SUPPORT CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

(Company No. 4515844)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice).

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

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

The trustees are responsible for keeping proper accounting records disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

ACCOUNTANTS

A resolution for the re-appointment of Moore Northern Home Counties Limited was passed at the Annual General Meeting held on 18 September 2024.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and was approved and signed on *7 May* 2025.



By order of the board of trustees

Sam Seth

Chair of trustees

THE NIGHTINGALE CANCER SUPPORT CENTRE (Company No. 4515844)
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE NIGHTINGALE
CANCER SUPPORT CENTRE ('THE COMPANY')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants of England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

1. accounting records were not kept in accordance with section 130 of the Charities Act; or
2. the accounts did not accord with the accounting records; or
3. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Signed:
Francis Corbishley
Institute of Chartered Accountants of England and Wales
Moore Northern Home Counties Limited
East Wing
Goffs Oak House
Goffs Lane
Hertfordshire
EN7 5GE

18/06/2025.

THE NIGHTINGALE CANCER SUPPORT CENTRE
 ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

(Company No. 4515844)

STATEMENT OF FINANCIAL ACTIVITIES
 (INCLUDING INCOME & EXPENDITURE ACCOUNT)

	Note	Unrestricted £	Restricted £	Total £	2023 £
INCOME					
Donations and legacies	2a	418,247	13,763	432,010	263,527
Activities for raising funds	2b	213,296	-	213,296	132,000
Investments	2c	66,107	-	66,107	71,561
Other		1,432	-	1,432	-
Total income		699,082	13,763	712,845	467,088
EXPENDITURE					
Raising funds	3a	124,310	-	124,310	119,336
Charitable activities	3b	349,900	13,763	363,663	318,871
Total expenditure		474,210	13,763	487,973	438,207
Net income and net movement in funds for the year		224,872	-	224,872	28,881
RECONCILIATION OF FUNDS					
Balance brought forward		646,446	-	646,446	617,565
Balance carried forward		871,318	-	871,318	646,446

The notes on pages 11 to 19 form part of these accounts.

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

THE NIGHTINGALE CANCER SUPPORT CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

(Company No. 4515844)

BALANCE SHEET

	Note	2024 £	2024 £	2023 £	2023 £
FIXED ASSETS					
Tangible fixed assets	6		-		-
Investments	7		<u>1</u>		<u>1</u>
			1		1
CURRENT ASSETS					
Debtors	8	88,450		131,491	
Cash at Bank and in Hand		<u>807,454</u>		<u>544,484</u>	
		895,904		675,975	
CREDITORS: AMOUNTS DUE WITHIN ONE YEAR					
	9	<u>(24,587)</u>		<u>(29,530)</u>	
NET CURRENT ASSETS			871,317		646,445
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>871,318</u>		<u>646,446</u>
Represented by:					
UNRESTRICTED FUNDS					
General	10		421,318		396,446
Strategic Development Fund			450,000		-
Contingency Reserve			<u>-</u>		<u>250,000</u>
			<u>871,318</u>		<u>646,446</u>

For the year ended 31 December 2024 the company was entitled to exemption from audit under S477 of the Companies Act 2006 (the Act) relating to small companies. The members have not required the company to obtain an audit of its accounts for the year under S476. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The trustees have prepared accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 11 to 19 form part of these accounts.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 7 May 2025.



Sam Seth
Chair of Trustees

NOTES TO THE FINANCIAL STATEMENTS

STATUS OF COMPANY

The company is registered under the Companies Act 2006 as a company limited by guarantee and not having a share capital. The company is a registered charity (number 1094435). Each trustee is a member of the company and, in the event of the company being wound up, has limited liability of up to £10.

1 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) BASIS OF PREPARATION

The financial statements are prepared in accordance with Financial Reporting Standard 102 as issued by the Financial Reporting Council, the Statement of Recommended Practice "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2021) (Charities SORP (FRS102)) and the Charities Act 2011. They are prepared on the historical cost basis.

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) INCOME

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Gift Aid income is recognised when entitled, receipt is probable and when the amount can be recognised with reasonable accuracy.

In accordance with the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts. We are very grateful to the contributions made by our volunteers in providing various support services and counselling.

c) INTEREST RECEIVABLE

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable.

NOTES TO THE FINANCIAL STATEMENTS

- d) **DEBTORS**
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.
- e) **CREDITORS AND PROVISIONS**
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.
- f) **FINANCIAL INSTRUMENTS**
The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.
- g) **FUND ACCOUNTING**
Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

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

Restricted funds are amounts which have been specified for use for particular areas of the charity's work or for specific projects being undertaken by the charity.

The nature and purpose of each fund is explained in note 10 to the financial statements.
- h) **EXPENDITURE**
Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings the obligation can be measured reliably. Expenditure is classified under the following activity headings:
- Costs of raising funds comprise the costs of commercial trading and associated support costs.
 - Expenditure on charitable activities includes the costs of all activities undertaken to further the purposes of the charity and their associated support costs.
- Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between costs of raising funds and expenditure on charitable activities as set out in note 4.
- i) **TANGIBLE FIXED ASSETS**
Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the costs of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:
- Improvements to leasehold property – over the life of the lease

Assets greater than £1,000 are capitalised.

THE NIGHTINGALE CANCER SUPPORT CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

(Company No. 4515844)

NOTES TO THE FINANCIAL STATEMENTS

- i) **INVESTMENTS**
Investments are stated at cost at the balance sheet date.
- j) **OPERATING LEASES**
Rental charges are charged on a straight-line basis over the term of the lease.
- k) **GOING CONCERN**
The Directors assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Directors make this assessment in respect of period of one year from the date of approval of the financial statements. The Trustees have considered the impact of Covid-19 pandemic on the Charity and do not believe there to be any change in the going concern of the Charity. The Directors conclude that there are no material uncertainties about the Charity's ability to continue and accordingly the financial statements are prepared on a going concern basis.
- l) **CRITICAL JUDGEMENTS AND ESTIMATES**
There are no significant areas of judgement or key assumptions and uncertainty that effect items in the financial statements with respect to the next reporting period for the year ended 31 December 2024.

2a DONATIONS AND LEGACIES

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
Donations	50,163	-	50,163	104,284
Gift Aid refunded	5,153	-	5,153	5,700
Trusts and grants	89,270	13,763	103,033	73,243
Legacies	273,661	-	273,661	80,300
	<u>418,247</u>	<u>13,763</u>	<u>432,010</u>	<u>263,527</u>

In 2023, £247,775 of trusts and grants income was unrestricted and £15,752 was restricted.

2b ACTIVITIES FOR RAISING FUNDS

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
Fundraising events	213,296	-	213,296	132,000
	<u>213,296</u>	<u>-</u>	<u>213,296</u>	<u>132,000</u>

In 2023, all investment income was unrestricted.

THE NIGHTINGALE CANCER SUPPORT CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

(Company No. 4515844)

NOTES TO THE FINANCIAL STATEMENTS

2c INVESTMENT INCOME

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Interest income	19,056	-	19,056	2,897
Gift Aid receivable from subsidiary	47,051	-	47,051	68,664
	<u>66,107</u>	<u>-</u>	<u>66,107</u>	<u>71,561</u>

In 2023, all investment income was unrestricted.

The charity also benefits from the involvement and support of its volunteers who make a vital contribution towards their achievements.

The wholly owned subsidiary Nightingale Hospice Trading Limited is incorporated in the United Kingdom (company number 07098712) and pays all of its profits to the charity under the gift aid scheme. Nightingale Hospice Trading Limited operates three shops on behalf of the charity.

3 ANALYSIS OF EXPENDITURE

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
3a) Costs of raising funds				
Fundraising costs	54,745	-	54,745	54,761
Support costs	69,565	-	69,565	64,575
	<u>124,310</u>	<u>-</u>	<u>124,310</u>	<u>119,336</u>

In 2023, £118,773 of expenditure was unrestricted and £563 was restricted.

3b) Charitable activities

Services provided	130,573	13,763	144,336	116,335
Support costs	208,695	-	208,695	193,726
Governance costs	10,632	-	10,632	8,810
	<u>349,900</u>	<u>13,763</u>	<u>363,663</u>	<u>318,871</u>

In 2023, £303,682 of expenditure was unrestricted and £15,189 was restricted.

3c) Governance costs

Accounting	8,172	-	8,172	6,350
Independent review	2,460	-	2,460	2,460
	<u>10,632</u>	<u>-</u>	<u>10,632</u>	<u>8,810</u>

In 2023, all expenditure was unrestricted.

THE NIGHTINGALE CANCER SUPPORT CENTRE
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(Company No. 4515844)

NOTES TO THE FINANCIAL STATEMENTS

4 SUPPORT COSTS

	Fundraising Activity £	Charitable Activity £	Total Cost £	2023 £
Salaries	35,662	106,988	142,650	146,995
Rent	7,000	21,000	28,000	28,000
Office expenses	5,138	15,415	20,553	5,891
Stationery & postage	216	648	864	2,067
Telephone	1,317	3,951	5,268	6,001
Insurance	1,259	3,776	5,035	5,151
Marketing	5,284	15,851	21,135	1,327
Printing	4,208	12,623	16,831	1,303
Utilities	2,566	7,698	10,264	6,975
Premises	3,957	11,871	15,828	14,831
Miscellaneous	2,958	8,874	11,832	39,760
	<u>69,565</u>	<u>208,695</u>	<u>278,260</u>	<u>258,301</u>

In 2023, support costs were split between £64,575 fundraising and £193,726 charitable activities. Of the costs allocated to fundraising, £563 were allocated to restricted and £64,012 to unrestricted. Of the costs allocated to charitable activities, £15,189 were allocated to restricted and £192,037 to unrestricted.

5 PAID EMPLOYEES

5a) Staff costs	2024 £	2023 £
Gross wages	213,149	196,405
Employer's national insurance costs	13,147	12,060
Employer's pension	4,248	3,978
	<u>230,544</u>	<u>212,443</u>

There were no employees with emoluments over £60,000.

The trustees did not receive any emoluments or reimbursement of expenses.

The key management personnel comprise the trustees and the Chief Executive Officer. The total employee benefits of the key management personnel were £58,673 (2023 - £55,982).

5b) Average number of full-time equivalent employees in the year

	2024	2023
Fundraising	1	1
Charitable activities	5	5

THE NIGHTINGALE CANCER SUPPORT CENTRE
 ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

(Company No. 4515844)

NOTES TO THE FINANCIAL STATEMENTS

6 TANGIBLE FIXED ASSETS

	Leasehold improvements £
Cost	
At 31 December 2023 and 2024	<u>150,717</u>
Depreciation	
At 31 December 2023 and 2024	<u>150,717</u>
Net Book Value	
At 31 December 2023 and 2024	<u>-</u>

7 INVESTMENTS

	£
Cost	
At 31 December 2023 and 2024	<u>1</u>

The charity holds 1 share of £1 in its wholly owned trading subsidiary company Nightingale Hospice Trading Limited. These are the only shares allotted, called up and fully paid.

8 DEBTORS

	2024 £	2023 £
Prepayments	7,000	7,000
Accrued income	13,414	9,209
Owed by subsidiary undertaking	59,702	105,848
Other debtors	<u>8,334</u>	<u>9,434</u>
	<u>88,450</u>	<u>131,491</u>

THE NIGHTINGALE CANCER SUPPORT CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

(Company No. 4515844)

NOTES TO THE FINANCIAL STATEMENTS

9 CREDITORS

	2024	2023
	£	£
Trade creditors	4,296	7,219
Social security and other taxes	5,961	1,144
Accruals and deferred income	12,055	17,393
Other creditors	<u>2,275</u>	<u>3,774</u>
	<u>24,587</u>	<u>29,530</u>

Creditors includes deferred income of £Nil (2023: £10,000) related to nil (2023: 1) grants received in advance.

Deferred income brought forward	10,000	38,971
Deferred income released	(10,000)	(28,971)
Incoming resources deferred	<u>-</u>	<u>-</u>
Deferred income carried forward	<u>-</u>	<u>10,000</u>

10 ACCUMULATED FUNDS

	Opening Balance £	Income £	Expenditure £	Transfer £	Closing Balance £
Restricted Funds	<u>-</u>	<u>13,763</u>	<u>13,763</u>	<u>-</u>	<u>-</u>
Unrestricted Funds					
General Fund	396,446	699,082	474,210	(200,000)	421,318
Designated Funds					
- Strategic Development Fund	-	-	-	450,000	450,000
- Contingency Reserve	<u>250,000</u>	<u>-</u>	<u>-</u>	<u>(250,000)</u>	<u>-</u>
	<u>646,446</u>	<u>699,082</u>	<u>474,210</u>	<u>-</u>	<u>871,318</u>
Total Funds	<u>646,446</u>	<u>712,845</u>	<u>487,973</u>	<u>-</u>	<u>871,318</u>

The Restricted Funds was one grant towards service.

The Designated Fund for the Contingency Reserve represents the fund which was set up by the trustees to manage risk of uncertainty. This has now been released back to general reserves and a new Strategic Development Fund has been set up for the development of services on the east side of Enfield which will make the services accessible to different communities.

THE NIGHTINGALE CANCER SUPPORT CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

(Company No. 4515844)

NOTES TO THE FINANCIAL STATEMENTS

11 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed Assets £	Net Current Assets £	Total £	2023 £
Restricted Funds	-	-	-	-
Unrestricted Funds	1	871,317	871,318	646,446
Total Funds	<u>1</u>	<u>871,317</u>	<u>871,318</u>	<u>646,446</u>

12 TAXATION

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 PENSION SCHEME

The company offers a stakeholder pension scheme to all employees.

14 CAPITAL COMMITMENTS

There were no capital commitments at the balance sheet date.

15 CONTINGENT LIABILITIES

There were no contingent liabilities at the balance sheet date.

16 OPERATING LEASE COMMITMENTS

Lessee

At the reporting end date the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases in respect to land and buildings, as follows:

	2024 £	2023 £
Payable:		
Within one year	28,000	28,000
Between one and five years	36,630	64,630
	<u>64,630</u>	<u>92,630</u>

NOTES TO THE FINANCIAL STATEMENTS

17 RELATED PARTY TRANSACTIONS

Nightingale Hospice Trading Limited, a wholly owned subsidiary of the Charity, intends to donate its annual taxable profit of £47,051 (2023: £68,664) to the Trust.

At the year-end debtors include £47,051 (2023: £68,664) in respect of donations to be received from Nightingale Community Hospice Trading. It also includes £12,651 (2023: £37,184) in respect of money paid out by the Trust on the company's behalf.

18 LIABILITY OF MEMBERS

The charity is a company limited by guarantee and as such each member has guaranteed to contribute a sum not exceeding £10 to the assets of the company in the event of it being wound up and unable to pay its debts.

THE NIGHTINGALE CANCER SUPPORT CENTRE

England & Wales - Charity number 1094435

Accounts

**THE NIGHTINGALE CANCER SUPPORT CENTRE
(LIMITED BY GUARANTEE)**

Company No. 4515844
Charity Registration No. 1094435

ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

**187a BAKER STREET
ENFIELD
LONDON EN1 3JT**

**THE NIGHTINGALE CANCER SUPPORT CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023**

(Company No. 4515844)

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COMPANY INFORMATION
BOARD OF TRUSTEES

S Seth (Chair)
P H M O'Mahony (Vice Chair)
A W Bone
T Aylott
F Henry
D O'Beirne
J Laban
A Iqbal
M Fase
M Walsh
P Alder

Key management personnel

J Kearns, Director of Services & Development (resigned 8 February 2023)
N Jacobs, Chief Executive Officer (appointed 8 March 2023)

BANKERS

Royal Bank of Scotland
30/32 London Road
Enfield
Middlesex EN2 6DT

INDEPENDENT EXAMINER

Moore Northern Home Counties Limited
East Wing, Goffs Oak House
Goffs Lane, EN7 5BW

REGISTERED OFFICE

187a Baker Street
Enfield EN1 3JT

REPORT OF THE BOARD OF TRUSTEES

The Trustees are pleased to present their annual directors' report together with the financial statements of the Charity for the year ending 31 December 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006 and 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 2021).

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a company limited by guarantee and was incorporated on 21 August 2002, registration number 4515844.

The Board has the power to appoint additional trustees as it considers fit to do so, and delegates the responsibility for the day-to-day operations to the administrator.

The Board of Trustees meets as a body six times a year with additional meetings as required.

At the Board meetings the Service and Development Director's report is tabled, as well as the latest financial information. The reports are discussed within the trustees, and questions asked where necessary.

Two sub-committees, Finance & General Purpose Committee and Operational Management Committee, support the Board. These meet on a monthly basis, in between the Board meetings. Each committee prepares a report which is presented to the Board.

New Trustees join the Board at invitation and are chosen with a view to ensuring an appropriate balance of individuals whose skills can make a valid contribution to the operation of the charity. All directors of the company are also trustees of the charity and there are no other trustees.

Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

PUBLIC BENEFIT

The Trustees acknowledge their duty under the Charities Act 2011 to have due regard to the Charity Commission's published general and sub-sector guidance on public benefit when reviewing our aims and strategy and in planning our future activities. Our links with the community have continued to be developed throughout the year. Activities and events promoting awareness and availability of assistance amongst various social groups continue to be developed throughout the year. The review of activities referred to below highlights the achievements made and plans for the future.

THE NIGHTINGALE CANCER SUPPORT CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

(Company No. 4515844)

OBJECTS AND ACTIVITIES

The objects of the charity as defined by the Memorandum of Association are for the relief of adult patients who have been diagnosed as terminally ill with a defined condition or newly diagnosed as having cancer, by the provision of care services to such persons and to carers and relatives, primarily but not necessarily within the London Borough of Enfield, establishing, maintaining and conducting a day centre, day hospice or residential hospice services, including but not limited to the provision of home support, drop in, counselling, complementary therapies during and after the term of illness.

ACHIEVEMENTS AND PERFORMANCE

The core mission of The Nightingale Cancer Support Centre is to improve the quality of life of cancer sufferers, their families and carers and help them cope, whatever their circumstances.

We do this by providing practical, emotional and physical support throughout their journey, right from the point of diagnosis.

In an effort to reach as many people as possible, we continued to promote the work of the charity with the overall aim of ensuring that the general public became aware of our work and that individuals affected by cancer know who they can contact for support should they need it. Information was distributed to local hospitals, GP surgeries, pharmacies and church groups. In addition, information events were held at key venues throughout The Borough via the charity's social media sites.

Our services are provided through a programme which encompasses information, individual therapies, counselling and advice sessions as well as our groups and classes. Through this programme we provide telephone support, face-to-face drop-in support and initial assessment appointments, general information and advice, individual counselling and complementary therapies and social events.

During 2023 we provide more services than ever before and received more referrals due to the COVID backlog.

- 7,428 (2022: 6,403) individual interventions
- 93 (2022: 89) clients referred to other agencies
- 865 (2022: 875) individual 1-2-1s with clients
- 928 (2022: 699) counselling hours
- 1,640 (2022: 605) individual attendances at Fitsteps, Mindfulness and exercise classes
- 987 (2022: 686) individual attendances at coffee clubs
- 1,547 (2022: 1,627) telephone calls to support clients

As one of our clients put it, "Nightingale has been amazing after the shock of getting Stage 4 Colorectal cancer last April. Both my husband and I have had counselling, Mindfulness, Pilates and massages all free! The staff are so welcoming and have always made us welcome and supported! Fantastic service!

THE NIGHTINGALE CANCER SUPPORT CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

(Company No. 4515844)

PLANS FOR THE FUTURE

The trustees are aware that although we go into a new financial year with healthy reserves, we still need to work very hard at fundraising. The cost of running the centre is increasing, disposable income is falling and the trustees would still like to be able to deliver our services free of charge. It is their firm belief that money should not be a barrier to anyone in receiving the support that they need. The impact of Covid-19 meant that many cancer diagnostic and treatment services were reduced or shut down completely and medical staff diverted to manage the coronavirus crisis. Although NHS services have resumed we are aware that with such a backlog there will be a much higher demand for our services. Our Centre will deliver face-to-face support at pre-pandemic levels and introduce information events targeted directly at those who were diagnosed during lockdown. The events will allow cancer patients to share their experiences and understand how The Nightingale can help them to come to terms with their diagnosis and help them move forward.

FINANCIAL REVIEW

The charity, having fully reopened from April 2022, provided a full year of services. Income increased from £363k to £467K. Expenses rose from £370k to £438k reflecting the increased activity in the year. The charity made a surplus of £29k (2022: a deficit of £7k) for the year.

RESERVES POLICY

The trustees have considered the level of reserves required that will allow the charity to continue operating and providing the capacity to explore new sources of funding should any of its funding streams be withdrawn or come to an end with no immediate replacement. The charity is dependent on voluntary income and in recent years legacies have enabled the charity to reduce operating deficits. However, the uncertainty of legacies and the risk of voluntary income not being raised the trustees believe a minimum of 12 month's forecast expenditure should be held as unrestricted reserves to cover staff costs, property lease costs and other committed expenditure.

DONATIONS

There were no charitable donations during the year.

THE NIGHTINGALE CANCER SUPPORT CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

(Company No. 4515844)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice).

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

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

The trustees are responsible for keeping proper accounting records disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

ACCOUNTANTS

A resolution for the re-appointment of Moore Northern Home Counties Limited was passed at the Annual General Meeting held on 25 September 2023.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and was approved and signed on **18 September** 2024.



By order of the board of trustees

Sam Seth

Chair of trustees

THE NIGHTINGALE CANCER SUPPORT CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

(Company No. 4515844)

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE NIGHTINGALE
CANCER SUPPORT CENTRE ('THE COMPANY')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants of England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

1. accounting records were not kept in accordance with section 130 of the Charities Act; or
2. the accounts did not accord with the accounting records; or
3. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Signed:
Francis Corbishley
Institute of Chartered Accountants of England and Wales
Moore Northern Home Counties Limited
East Wing
Goffs Oak House
Goffs Lane
Hertfordshire
EN7 5BW

23/09/2024.

THE NIGHTINGALE CANCER SUPPORT CENTRE
 ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

(Company No. 4515844)

STATEMENT OF FINANCIAL ACTIVITIES
 (INCLUDING INCOME & EXPENDITURE ACCOUNT)

	Note	Unrestricted £	Restricted £	Total £	2022 £
INCOME					
Donations and legacies	2a	247,775	15,752	263,527	160,247
Activities for raising funds	2b	132,000	-	132,000	129,760
Investments	2c	71,561	-	71,561	72,856
Total income		<u>451,336</u>	<u>15,752</u>	<u>467,088</u>	<u>362,863</u>
EXPENDITURE					
Raising funds	3a	118,773	563	119,336	95,770
Charitable activities	3b	303,682	15,189	318,871	274,442
Total expenditure		<u>422,455</u>	<u>15,752</u>	<u>438,207</u>	<u>370,212</u>
Net income/(expenditure) and net movement in funds for the year		28,881	-	28,881	(7,349)
RECONCILIATION OF FUNDS					
Balance brought forward		<u>617,565</u>	-	<u>617,565</u>	<u>624,914</u>
Balance carried forward		<u>646,446</u>	-	<u>646,446</u>	<u>617,565</u>

The notes on pages 11 to 19 form part of these accounts.

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

THE NIGHTINGALE CANCER SUPPORT CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

(Company No. 4515844)

BALANCE SHEET

	Note	2023 £	2023 £	2022 £	2022 £
FIXED ASSETS					
Tangible fixed assets	6		-		-
Investments	7		<u>1</u>		<u>1</u>
			1		1
CURRENT ASSETS					
Debtors	8	131,491		265,088	
Cash at Bank and in Hand		<u>544,484</u>		<u>417,924</u>	
		675,975		683,012	
CREDITORS: AMOUNTS DUE WITHIN ONE YEAR					
	9	<u>(29,530)</u>		<u>(65,448)</u>	
NET CURRENT ASSETS			646,445		617,564
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>646,446</u>		<u>617,565</u>
Represented by:					
UNRESTRICTED FUNDS					
General	10		396,446		367,565
Contingency Reserve			<u>250,000</u>		<u>250,000</u>
			<u>646,446</u>		<u>617,565</u>

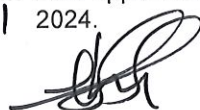
For the year ended 31 December 2023 the company was entitled to exemption from audit under S477 of the Companies Act 2006 (the Act) relating to small companies. The members have not required the company to obtain an audit of its accounts for the year under S476. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The trustees have prepared accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 11 to 19 form part of these accounts.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 18/9/2024.

Sam Seth
Chair of Trustees



THE NIGHTINGALE CANCER SUPPORT CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

(Company No. 4515844)

NOTES TO THE FINANCIAL STATEMENTS

STATUS OF COMPANY

The company is registered under the Companies Act 2006 as a company limited by guarantee and not having a share capital. The company is a registered charity (number 1094435). Each member of the company, in the event of the company being wound up, has limited liability of up to £10.

1 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) BASIS OF PREPARATION

The financial statements are prepared in accordance with Financial Reporting Standard 102 as issued by the Financial Reporting Council, the Statement of Recommended Practice "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2021) (Charities SORP (FRS102)) and the Charities Act 2011. They are prepared on the historical cost basis.

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) INCOME

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Gift Aid income is recognised when entitled, receipt is probable and when the amount can be recognised with reasonable accuracy.

In accordance with the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts. We are very grateful to the contributions made by our volunteers in providing various support services and counselling.

c) INTEREST RECEIVABLE

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable.

NOTES TO THE FINANCIAL STATEMENTS

d) DEBTORS

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

e) CREDITORS AND PROVISIONS

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

f) FINANCIAL INSTRUMENTS

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

g) FUND ACCOUNTING

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

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

Restricted funds are amounts which have been specified for use for particular areas of the charity's work or for specific projects being undertaken by the charity.

The nature and purpose of each fund is explained in note 10 to the financial statements.

h) EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of commercial trading and associated support costs.
- Expenditure on charitable activities includes the costs of all activities undertaken to further the purposes of the charity and their associated support costs.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between costs of raising funds and expenditure on charitable activities as set out in note 4.

i) TANGIBLE FIXED ASSETS

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the costs of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Improvements to leasehold property – over the life of the lease

Assets greater than £1,000 are capitalised.

THE NIGHTINGALE CANCER SUPPORT CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

(Company No. 4515844)

NOTES TO THE FINANCIAL STATEMENTS

- i) **INVESTMENTS**
Investments are stated at cost at the balance sheet date.
- j) **OPERATING LEASES**
Rental charges are charged on a straight-line basis over the term of the lease.
- k) **GOING CONCERN**
The Directors assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Directors make this assessment in respect of period of one year from the date of approval of the financial statements. The Trustees have considered the impact of Covid-19 pandemic on the Charity and do not believe there to be any change in the going concern of the Charity. The Directors conclude that there are no material uncertainties about the Charity's ability to continue and accordingly the financial statements are prepared on a going concern basis.
- l) **CRITICAL JUDGEMENTS AND ESTIMATES**
There are no significant areas of judgement or key assumptions and uncertainty that effect items in the financial statements with respect to the next reporting period for the year ended 31 December 2023..

2a DONATIONS AND LEGACIES

	Unrestricted	Restricted	2023	2022
	£	£	Total	Total
			£	£
Donations	104,284	-	104,284	84,299
Gift Aid refunded	5,700	-	5,700	5,126
Trusts and grants	57,491	15,752	73,243	31,190
Legacies	80,300	-	80,300	39,632
	<u>247,775</u>	<u>15,752</u>	<u>263,527</u>	<u>160,247</u>

In 2022, £152,963 of trusts and grants income was unrestricted and £7,284 was restricted.

2b ACTIVITIES FOR RAISING FUNDS

	Unrestricted	Restricted	2023	2022
	£	£	Total	Total
			£	£
Fundraising events	132,000	-	132,000	129,760
	<u>132,000</u>	<u>-</u>	<u>132,000</u>	<u>129,760</u>

In 2022, all investment income was unrestricted.

THE NIGHTINGALE CANCER SUPPORT CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

(Company No. 4515844)

NOTES TO THE FINANCIAL STATEMENTS

2c INVESTMENT INCOME

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
Interest income	2,897	-	2,897	1,096
Gift Aid receivable from subsidiary	68,664	-	68,664	71,760
	<u>71,561</u>	<u>-</u>	<u>71,561</u>	<u>72,856</u>

In 2022, all investment income was unrestricted.

The charity also benefits from the involvement and support of its volunteers who make a vital contribution towards their achievements.

The wholly owned subsidiary Nightingale Hospice Trading Limited is incorporated in the United Kingdom (company number 07098712) and pays all of its profits to the charity under the gift aid scheme. Nightingale Hospice Trading Limited operates three shops on behalf of the charity.

3 ANALYSIS OF EXPENDITURE

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
3a) Costs of raising funds				
Fundraising costs	54,761	-	54,761	49,083
Support costs	64,012	563	64,575	46,687
	<u>118,773</u>	<u>563</u>	<u>119,336</u>	<u>95,770</u>

In 2022, £95,164 of expenditure was unrestricted and £606 was restricted.

3b) Charitable activities

Services provided	102,835	13,500	116,335	86,931
Support costs	192,037	1,689	193,726	180,941
Governance costs	8,810	-	8,810	6,570
	<u>303,682</u>	<u>15,189</u>	<u>318,871</u>	<u>274,442</u>

In 2022, £267,764 of expenditure was unrestricted and £6,678 was restricted.

3c) Governance costs

Accounting	6,350	-	6,350	4,530
Independent review	2,460	-	2,460	2,040
	<u>8,810</u>	<u>-</u>	<u>8,810</u>	<u>6,570</u>

In 2022, all expenditure was unrestricted.

THE NIGHTINGALE CANCER SUPPORT CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

(Company No. 4515844)

NOTES TO THE FINANCIAL STATEMENTS

4 SUPPORT COSTS

	Fundraising Activity £	Charitable Activity £	Total Cost £	2022 £
Salaries	36,749	110,246	146,995	123,021
Rent	7,000	21,000	28,000	26,719
Office expenses	1,473	4,418	5,891	5,258
Stationery	397	1,191	1,588	640
Telephone	1,500	4,501	6,001	5,034
Insurance	1,288	3,863	5,151	4,694
Postage	120	359	479	1,328
Printing	332	995	1,327	5,289
Utilities	1,744	5,231	6,975	5,484
Premises	2,301	6,904	9,205	4,773
Miscellaneous	11,671	35,018	46,689	45,388
	<u>64,575</u>	<u>193,726</u>	<u>258,301</u>	<u>227,628</u>

In 2022, support costs were split between £46,687 fundraising and £180,941 charitable activities. Of the costs allocated to fundraising, £606 were allocated to restricted and £46,081 to unrestricted. Of the costs allocated to charitable activities, £2,424 were allocated to restricted and £178,517 to unrestricted.

5 PAID EMPLOYEES

5a) Staff costs	2023 £	2022 £
Gross wages	196,405	161,993
Employer's national insurance costs	12,060	10,690
Employer's pension	3,978	3,663
	<u>212,443</u>	<u>176,346</u>

There were no employees with emoluments over £60,000.

The trustees did not receive any emoluments or reimbursement of expenses.

The key management personnel comprise the trustees and Director of Services and Development. The total employee benefits of the key management personnel were £55,982 (2022 - £54,245).

5b) Average number of full-time equivalent employees in the year	2023	2022
Fundraising	1	1
Charitable activities	5	4

THE NIGHTINGALE CANCER SUPPORT CENTRE
 ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

(Company No. 4515844)

NOTES TO THE FINANCIAL STATEMENTS

6 TANGIBLE FIXED ASSETS

	Leasehold improvements £
Cost	
At 31 December 2022 and 2023	<u>150,717</u>
Depreciation	
At 31 December 2022 and 2023	<u>150,717</u>
Net Book Value	
At 31 December 2022 and 2023	<u>-</u>

7 INVESTMENTS

	£
Cost	
At 31 December 2022 and 2023	<u>1</u>

The charity holds 1 share of £1 in its wholly owned trading subsidiary company Nightingale Hospice Trading Limited. These are the only shares allotted, called up and fully paid.

8 DEBTORS

	2023 £	2022 £
Prepayments	7,000	7,000
Accrued income	9,209	17,377
Owed by subsidiary undertaking	105,848	232,378
Other debtors	<u>9,434</u>	<u>8,333</u>
	<u>131,491</u>	<u>265,088</u>

THE NIGHTINGALE CANCER SUPPORT CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

(Company No. 4515844)

NOTES TO THE FINANCIAL STATEMENTS

9 CREDITORS

	2023	2022
	£	£
Trade creditors	7,219	17,639
Social security and other taxes	1,144	949
Accruals and deferred income	17,393	44,840
Other creditors	<u>3,774</u>	<u>2,020</u>
	<u>29,530</u>	<u>65,488</u>

Creditors includes deferred income of £10,000 (2022: £38,971) related to 1(2022: 3) grants received in advance.

Deferred income brought forward	38,971	11,680
Deferred income released	(28,971)	(1,680)
Incoming resources deferred	<u>-</u>	<u>28,971</u>
Deferred income carried forward	<u>10,000</u>	<u>38,971</u>

10 ACCUMULATED FUNDS

	Opening Balance £	Income £	Expend- iture £	Closing Balance £
Restricted Funds	<u>-</u>	<u>15,752</u>	<u>15,752</u>	<u>-</u>
Unrestricted Funds				
General Fund	367,565	451,336	422,455	396,446
Designated Funds				
- Contingency Reserve	<u>250,000</u>	<u>-</u>	<u>-</u>	<u>250,000</u>
	<u>617,565</u>	<u>451,336</u>	<u>422,455</u>	<u>646,446</u>
Total Funds	<u>617,565</u>	<u>467,088</u>	<u>438,207</u>	<u>646,446</u>

The Restricted Funds was one grant towards services and one towards the premises.

The Designated Fund for the Contingency Reserve represents the fund which has been set up by the trustees to manage risk of uncertainty.

THE NIGHTINGALE CANCER SUPPORT CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

(Company No. 4515844)

NOTES TO THE FINANCIAL STATEMENTS

11 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed Assets £	Net Current Assets £	Total £	2022 £
Restricted Funds	-	-	-	-
Unrestricted Funds	1	646,445	646,446	617,565
Total Funds	<u>1</u>	<u>646,445</u>	<u>646,446</u>	<u>617,565</u>

12 TAXATION

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 PENSION SCHEME

The company offers a stakeholder pension scheme to all employees.

14 CAPITAL COMMITMENTS

There were no capital commitments at the balance sheet date.

15 CONTINGENT LIABILITIES

There were no contingent liabilities at the balance sheet date.

16 OPERATING LEASE COMMITMENTS

Lessee

At the reporting end date the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases in respect to land and buildings, as follows:

	2023 £	2022 £
Payable:		
Within one year	28,000	28,000
Between one and five years	64,630	92,630
	<u>92,630</u>	<u>120,630</u>

THE NIGHTINGALE CANCER SUPPORT CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

(Company No. 4515844)

NOTES TO THE FINANCIAL STATEMENTS

17 RELATED PARTY TRANSACTIONS

Nightingale Hospice Trading Limited, a wholly owned subsidiary of the Charity, intends to donate its annual taxable profit of £68,664 (2022: £71,761) to the Trust.

At the year-end debtors include £68,664 (2022: £71,761) in respect of donations to be received from Nightingale Community Hospice Trading. It also includes £37,184 (2022: £160,617) in respect of money paid out by the Trust on the company's behalf.

18 LIABILITY OF MEMBERS

The charity is a company limited by guarantee and as such each member has guaranteed to contribute a sum not exceeding £10 to the assets of the company in the event of it being wound up and unable to pay its debts.

THE NIGHTINGALE CANCER SUPPORT CENTRE

England & Wales - Charity number 1094435

Accounts

**THE NIGHTINGALE CANCER SUPPORT CENTRE
(LIMITED BY GUARANTEE)**

Company No. 4515844
Charity Registration No. 1094435

ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

**187a BAKER STREET
ENFIELD
LONDON EN1 3JT**

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**COMPANY INFORMATION
BOARD OF TRUSTEES**

S Seth (Chair)
A W Bone
T Aylott
P H M O'Mahony (Vice Chair)
F Henry
D O'Beirne
J Laban
A Iqbal
N Jacobs (resigned 18 December 2022)
M Fase
M Walsh
P Alder

Key management personnel

J Kearns, Director of Services & Development (resigned 8 February 2023)
N Jacobs, Chief Executive Officer (appointed 8 March 2023)

BANKERS

Royal Bank of Scotland
30/32 London Road
Enfield
Middlesex EN2 6DT

INDEPENDENT EXAMINER

Moore Northern Home Counties Limited
Nicholas House
Enfield EN1 3FG

REGISTERED OFFICE

187a Baker Street
Enfield EN1 3JT

REPORT OF THE BOARD OF TRUSTEES

The Trustees are pleased to present their annual directors' report together with the financial statements of the Charity for the year ending 31 December 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006 and 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 2021).

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a company limited by guarantee and was incorporated on 21 August 2002, registration number 4515844.

The Board has the power to appoint additional trustees as it considers fit to do so, and delegates the responsibility for the day-to-day operations to the administrator.

The Board of Trustees meets as a body six times a year with additional meetings as required.

At the Board meetings the Service and Development Director's report is tabled, as well as the latest financial information. The reports are discussed within the trustees, and questions asked where necessary.

Two sub-committees, Finance & General Purpose Committee and Operational Management Committee, support the Board. These meet on a monthly basis, in between the Board meetings. Each committee prepares a report which is presented to the Board.

New Trustees join the Board at invitation and are chosen with a view to ensuring an appropriate balance of individuals whose skills can make a valid contribution to the operation of the charity. All directors of the company are also trustees of the charity and there are no other trustees.

Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

PUBLIC BENEFIT

The Trustees acknowledge their duty under the Charities Act 2011 to have due regard to the Charity Commission's published general and sub-sector guidance on public benefit when reviewing our aims and strategy and in planning our future activities. Our links with the community have continued to be developed throughout the year. Activities and events promoting awareness and availability of assistance amongst various social groups continue to be developed throughout the year. The review of activities referred to below highlights the achievements made and plans for the future.

OBJECTS AND ACTIVITIES

The objects of the charity as defined by the Memorandum of Association are for the relief of adult patients who have been diagnosed as terminally ill with a defined condition or newly diagnosed as having cancer, by the provision of care services to such persons and to carers and relatives, primarily but not necessarily within the London Borough of Enfield, establishing, maintaining and conducting a day centre, day hospice or residential hospice services, including but not limited to the provision of home support, drop in, counselling, complementary therapies during and after the term of illness.

ACHIEVEMENTS AND PERFORMANCE

The core mission of The Nightingale Cancer Support Centre is to improve the quality of life of cancer sufferers, their families and carers and help them cope, whatever their circumstances.

We do this by providing practical, emotional and physical support throughout their journey, right from the point of diagnosis.

In an effort to reach as many people as possible, we continued to promote the work of the charity with the overall aim of ensuring that the general public became aware of our work and that individuals affected by cancer know who they can contact for support should they need it. Information was distributed to local hospitals, GP surgeries, pharmacies and church groups. In addition, information events were held at key venues throughout The Borough via the charity's social media sites.

Our services are provided through a programme which encompasses information, individual therapies, counselling and advice sessions as well as our groups and classes. Through this programme we provide telephone support, face-to-face drop-in support and initial assessment appointments, general information and advice, individual counselling and complementary therapies and social events.

During 2022 we provide more services than ever before and received more referrals due to the COVID backlog.

- 6,403 (2021: 3,233) individual interventions
- 14 ((2021: 78) clients referred to other agencies
- 875 (2021: 824) individual 1-2-1s with clients
- 699 (2021: 412) counselling hours
- 605 (2021: 321) individual attendances at Fitsteps, Mindfulness and exercise classes
- 686 individual attendances at coffee clubs (started this year)
- 1,627 (2021: 1,165) telephone calls to support clients

As one of our clients put it, "Thank you for all the amazing support you've given me throughout my cancer journey. It's been priceless."

PLANS FOR THE FUTURE

The trustees are aware that although we go into a new financial year with healthy reserves, we still need to work very hard at fundraising. The cost of running the centre is increasing, disposable income is falling and the trustees would still like to be able to deliver our services free of charge. It is their firm belief that money should not be a barrier to anyone in receiving the support that they need. The impact of Covid-19 meant that many cancer diagnostic and treatment services were reduced or shut down completely and medical staff diverted to manage the coronavirus crisis. Although NHS services have resumed we are aware that with such a backlog there will be a much higher demand for our services. Our Centre will deliver face-to-face support at pre-pandemic levels and introduce information events targeted directly at those who were diagnosed during lockdown. The events will allow cancer patients to share their experiences and understand how The Nightingale can help them to come to terms with their diagnosis and help them move forward.

FINANCIAL REVIEW

The charity fully reopened from April 2022 and although overall income decreased from £409k to £383k, the previous year had benefitted from £61k of insurance and furlough claims. The three charity shops were fully open throughout the year and raised £71k of this (2021: £85k but this again had benefitted from £50k of Covid grants and furlough claims). Fundraising events income increased from £91k to £130k; over half of this was raised from our Night Hike which last took place in 2019. Expenses increased from £336k to £370k reflecting the increased activity in the year. The charity made a deficit of £7k for the year.

RESERVES POLICY

The trustees have considered the level of reserves required that will allow the charity to continue operating and providing the capacity to explore new sources of funding should any of its funding streams be withdrawn or come to an end with no immediate replacement and more importantly to enable the charity to develop new services for the future. A minimum of 12 month's forecast expenditure will be held as unrestricted reserves.

DONATIONS

There were no charitable donations during the year.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice).

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

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

The trustees are responsible for keeping proper accounting records disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

ACCOUNTANTS

A resolution for the re-appointment of Moore Northern Home Counties Limited was passed at the Annual General Meeting held on 15 August 2022.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and was approved and signed on 25/9/2023.



By order of the board of trustees

Sam Seth

Chair of trustees

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE NIGHTINGALE
CANCER SUPPORT CENTRE ('THE COMPANY')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants of England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records;
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination'; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:
Francis Corbishley
Institute of Chartered Accountants of England and Wales
Moore Northern Home Counties Limited
Nicholas House
River Front
Enfield
Middlesex
EN1 3FG

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME & EXPENDITURE ACCOUNT)

	Note	Unrestricted £	Restricted £	Total £	2021 £
INCOME					
Donations and legacies	2a	152,963	7,284	160,247	232,559
Activities for raising funds	2b	129,760	-	129,760	90,552
Investments	2c	72,856	-	72,856	85,926
Total income		355,579	7,284	362,863	409,037
EXPENDITURE					
Raising funds	3a	95,164	806	95,770	92,935
Charitable activities	3b	267,764	6,678	274,442	242,853
Total expenditure		362,928	7,284	370,212	335,788
Net (expenditure)/income and net movement in funds for the year		(7,349)	-	(7,349)	73,249
RECONCILIATION OF FUNDS					
Balance brought forward		624,914	-	624,914	551,865
Balance carried forward		617,565	-	617,565	624,914

The notes on pages 11 to 19 form part of these accounts.

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

THE NIGHTINGALE CANCER SUPPORT CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

(Company No. 4515844)

BALANCE SHEET

	Note	2022 £	2022 £	2021 £	2021 £
FIXED ASSETS					
Tangible fixed assets	6		-		14,122
Investments	7		<u>1</u>		<u>1</u>
			1		14,123
CURRENT ASSETS					
Debtors	8	265,088		171,504	
Cash at Bank and in Hand		<u>417,924</u>		<u>465,809</u>	
		683,012		637,313	
CREDITORS: AMOUNTS DUE WITHIN ONE YEAR					
	9	<u>(65,448)</u>		<u>(26,522)</u>	
NET CURRENT ASSETS			617,564		610,791
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>617,565</u>		<u>624,914</u>
Represented by:					
UNRESTRICTED FUNDS					
General	10		367,565		410,792
Designated					14,122
Building Development Fund			-		
Strategic Development Fund			<u>250,000</u>		<u>200,000</u>
			<u>617,565</u>		<u>624,914</u>

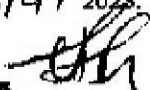
For the year ended 31 December 2022 the company was entitled to exemption from audit under S477 of the Companies Act 2006 (the Act) relating to small companies. The members have not required the company to obtain an audit of its accounts for the year under S476. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The trustees have prepared accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 11 to 19 form part of these accounts.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 25/9/2023.

Sam Seth
 Chair of Trustees



NOTES TO THE FINANCIAL STATEMENTS

STATUS OF COMPANY

The company is registered under the Companies Act 2006 as a company limited by guarantee and not having a share capital. The company is a registered charity (number 1084435). Each member of the company, in the event of the company being wound up, has limited liability of up to £10.

1 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) BASIS OF PREPARATION

The financial statements are prepared in accordance with Financial Reporting Standard 102 as issued by the Financial Reporting Council, the Statement of Recommended Practice "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2021) (Charities SORP (FRS102)) and the Charities Act 2011. They are prepared on the historical cost basis.

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) INCOME

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Gift Aid income is recognised when entitled, receipt is probable and when the amount can be recognised with reasonable accuracy.

In accordance with the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts. We are very grateful to the contributions made by our volunteers in providing various support services and counselling.

c) INTEREST RECEIVABLE

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable.

NOTES TO THE FINANCIAL STATEMENTS

d) DEBTORS

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

e) CREDITORS AND PROVISIONS

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

f) FINANCIAL INSTRUMENTS

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

g) FUND ACCOUNTING

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

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

Restricted funds are amounts which have been specified for use for particular areas of the charity's work or for specific projects being undertaken by the charity.

The nature and purpose of each fund is explained in note 10 to the financial statements.

h) EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of commercial trading and associated support costs.
- Expenditure on charitable activities includes the costs of all activities undertaken to further the purposes of the charity and their associated support costs.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between costs of raising funds and expenditure on charitable activities as set out in note 4.

i) TANGIBLE FIXED ASSETS

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the costs of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Improvements to leasehold property – over the life of the lease

Assets greater than £1,000 are capitalised.

NOTES TO THE FINANCIAL STATEMENTS

i) **INVESTMENTS**

Investments are stated at cost at the balance sheet date.

ii) **OPERATING LEASES**

Rental charges are charged on a straight-line basis over the term of the lease.

k) **GOING CONCERN**

The Directors assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Directors make this assessment in respect of period of one year from the date of approval of the financial statements. The Trustees have considered the impact of Covid-19 pandemic on the Charity and do not believe there to be any change in the going concern of the Charity. The Directors conclude that there are no material uncertainties about the Charity's ability to continue and accordingly the financial statements are prepared on a going concern basis.

l) **CRITICAL JUDGEMENTS AND ESTIMATES**

There are no significant areas of judgement or key assumptions and uncertainty that effect items in the financial statements with respect to the next reporting period for the year ended 31 December 2022.

2a DONATIONS AND LEGACIES

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Donations	84,299	-	84,299	62,284
Gift Aid refunded	5,126	-	5,126	13,450
Trusts and grants	23,908	7,284	31,190	75,520
Legacies	39,632	-	39,632	19,995
Job Retention Scheme	-	-	-	11,310
Insurance claims	-	-	-	50,000
	<u>152,963</u>	<u>7,284</u>	<u>160,247</u>	<u>232,559</u>

In 2021, £32,000 of trusts and grants income was unrestricted and £43,520 was restricted.

2b ACTIVITIES FOR RAISING FUNDS

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Fundraising events	129,760	-	129,760	90,552
	<u>129,760</u>	<u>-</u>	<u>129,760</u>	<u>90,552</u>

In 2021, all investment income was unrestricted.

NOTES TO THE FINANCIAL STATEMENTS

2c INVESTMENT INCOME

	Unrestricted	Restricted	2022	2021
	£	£	Total	Total
			£	£
Interest income	1,096	-	1,096	224
Gift Aid receivable from subsidiary	71,760	-	71,760	85,702
	<u>72,856</u>	<u>-</u>	<u>72,856</u>	<u>85,926</u>

In 2021, all investment income was unrestricted.

The charity also benefits from the involvement and support of its volunteers who make a vital contribution towards their achievements.

The wholly owned subsidiary Nightingale Hospice Trading Limited is incorporated in the United Kingdom (company number 07098712) and pays all of its profits to the charity under the gift aid scheme. Nightingale Hospice Trading Limited operates three shops on behalf of the charity.

3 ANALYSIS OF EXPENDITURE

	Unrestricted	Restricted	2022	2021
	£	£	Total	Total
			£	£
3a) Costs of raising funds				
Fundraising costs	48,083	-	48,083	43,484
Support costs	46,081	606	46,687	49,451
	<u>95,164</u>	<u>606</u>	<u>95,770</u>	<u>92,935</u>

In 2021, all expenditure was unrestricted.

3b) Charitable activities

Services provided	82,677	4,254	86,931	69,176
Support costs	178,517	2,424	180,941	166,846
Governance costs	6,570	-	6,570	6,831
	<u>267,764</u>	<u>6,678</u>	<u>274,442</u>	<u>242,853</u>

In 2021, £199,333 of expenditure was unrestricted and £43,520 was restricted.

3c) Governance costs

Accounting	4,530	-	4,530	4,831
Independent review	2,040	-	2,040	2,000
	<u>6,570</u>	<u>-</u>	<u>6,570</u>	<u>6,831</u>

In 2021, all expenditure was unrestricted

NOTES TO THE FINANCIAL STATEMENTS

4 SUPPORT COSTS

	Fundraising Activity £	Charitable Activity £	Total Cost £	2021 £
Salaries/NI	21,852	101,169	123,021	96,112
Rent	5,344	21,375	26,719	23,125
Office expenses	1,051	4,207	5,258	4,022
Stationery	-	640	640	740
Telephone	755	4,279	5,034	5,663
Insurance	1,341	3,353	4,694	4,901
Postage	664	664	1,328	718
Printing	1,323	3,966	5,289	6,476
Utilities	1,097	4,387	5,484	4,894
Premises	-	-	-	1,679
Miscellaneous	13,260	36,901	50,161	67,967
	<u>46,687</u>	<u>180,641</u>	<u>227,628</u>	<u>216,297</u>

In 2021, all support costs were unrestricted and split between £49,451 fundraising and £166,846 charitable activities. Support costs are allocated on the basis of area occupied, hours worked or on direct costs attributable to a particular activity.

5 PAID EMPLOYEES

5a) Staff costs

	2022 £	2021 £
Gross wages		
Employer's national insurance costs	161,993	148,970
Employer's pension	10,890	9,077
	<u>3,663</u>	<u>3,350</u>
	<u>176,346</u>	<u>161,397</u>

There were no employees with emoluments over £60,000.

The trustees did not receive any emoluments or reimbursement of expenses.

The key management personnel comprise the trustees and Director of Services and Development. The total employee benefits of the key management personnel were £54,245 (2021 - £63,335).

5b) Average number of full-time equivalent employees in the year

	2022	2021
Fundraising	1	1
Charitable activities	4	4

THE NIGHTINGALE CANCER SUPPORT CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

(Company No. 4515844)

NOTES TO THE FINANCIAL STATEMENTS

6 TANGIBLE FIXED ASSETS

	Leasehold improvements £
Cost	
At 31 December 2021 and 2022	<u>150,717</u>
Depreciation	
Brought forward at 1 January 2022	136,595
Charge for year	<u>14,122</u>
At 31 December 2022	<u>150,717</u>
Net Book Value	
At 31 December 2022	<u>-</u>
At 31 December 2021	<u>14,122</u>

7 INVESTMENTS

	£
Cost	
At 31 December 2022 and 2021	<u>1</u>

The charity holds 1 share of £1 in its wholly owned trading subsidiary company Nightingale Hospice Trading Limited. These are the only shares allotted, called up and fully paid.

8 DEBTORS

	2022 £	2021 £
Prepayments	7,000	6,250
Accrued income	17,377	321
Owed by subsidiary undertaking	232,378	158,800
Other debtors	<u>8,333</u>	<u>8,333</u>
	<u>265,088</u>	<u>171,504</u>

NOTES TO THE FINANCIAL STATEMENTS

9 CREDITORS

	2022	2021
	£	£
Trade creditors	17,639	3,049
Social security and other taxes	949	823
Accruals and deferred income	44,840	20,644
Other creditors	<u>2,020</u>	<u>2,006</u>
	<u>65,448</u>	<u>28,522</u>

Creditors includes deferred income of £38,971 (2021: £11,680) related to 3 (2021: 2) restricted grants received in advance and income from an event deferred to 2023.

Deferred income brought forward	11,680	53,520
Deferred income released	(1,680)	(43,520)
Incoming resources deferred	<u>28,971</u>	<u>1,680</u>
Deferred income carried forward	<u>38,971</u>	<u>11,680</u>

10 ACCUMULATED FUNDS

	Opening Balance £	Income £	Expend- iture £	Transfer	Closing Balance £
Restricted Funds	<u>-</u>	<u>7,284</u>	<u>7,284</u>	<u>-</u>	<u>-</u>
Unrestricted Funds					
General Fund	410,792	355,579	348,806	(50,000)	367,565
Designated Funds					
- Building Development	14,122	-	14,122	-	-
- Strategic Development	<u>200,000</u>	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>250,000</u>
	<u>624,914</u>	<u>355,579</u>	<u>362,928</u>	<u>-</u>	<u>617,565</u>
Total Funds	<u>624,914</u>	<u>362,863</u>	<u>370,212</u>	<u>-</u>	<u>617,565</u>

The Restricted Funds were three grants towards services and two towards the premises.

The Designated Fund for Building Development represents the Development Fund which was set up by the trustees to support the move to new premises and has now been fully used.

The Designated Fund for Strategic Development represents the Development Fund which has been set up by the trustees to support the charity to develop its digital strategy, invest in updating and streamlining core process and most importantly invest in developing new services and reaching the wider community.

NOTES TO THE FINANCIAL STATEMENTS

11 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed Assets £	Net Current Assets £	Total £	2021 £
Restricted Funds	-	-	-	-
Unrestricted Funds	1	617,564	617,565	624,914
Total Funds	<u>1</u>	<u>617,564</u>	<u>617,565</u>	<u>624,914</u>

12 TAXATION

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 PENSION SCHEME

The company offers a stakeholder pension scheme to all employees.

14 CAPITAL COMMITMENTS

There were no capital commitments at the balance sheet date.

15 CONTINGENT LIABILITIES

There were no contingent liabilities at the balance sheet date.

16 OPERATING LEASE COMMITMENTS

Lessee

At the reporting end date the company had outstanding commitments for future minimum lease payments under non-cancelable operating leases in respect to land and buildings, as follows:

	2022 £	2021 £
Payable:		
Within one year	28,000	12,500
Between one and five years	92,630	-
	<u>120,630</u>	<u>12,500</u>

NOTES TO THE FINANCIAL STATEMENTS

17 RELATED PARTY TRANSACTIONS

Nightingale Hospice Trading Limited, a wholly owned subsidiary of the Charity, intends to donate its annual taxable profit of £71,761 (2021: £85,702) to the Trust.

At the year-end debtors include £71,761 (2021: £85,702) in respect of donations to be received from Nightingale Community Hospice Trading. It also includes £160,617 (2021: £70,899) in respect of money paid out by the Trust on the company's behalf.

18 LIABILITY OF MEMBERS

The charity is a company limited by guarantee and as such each member has guaranteed to contribute a sum not exceeding £10 to the assets of the company in the event of it being wound up and unable to pay its debts.

THE NIGHTINGALE CANCER SUPPORT CENTRE

England & Wales - Charity number 1094435

Accounts

**THE NIGHTINGALE CANCER SUPPORT CENTRE
(LIMITED BY GUARANTEE)**

Company No. 04515844

Charity Registration No. 1094435

ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

**187a BAKER STREET
ENFIELD
LONDON EN1 3JT**

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COMPANY INFORMATION
BOARD OF TRUSTEES

S Seth (Chair)
A W Bone
T Aylott
P H M O'Mahony
F Henry
D O'Beirne
J Laban
A Iqbal
N Jacobs (appointed 5 May 2021)
M Fase (appointed 26 July 2021)
M Walsh (appointed 26 July 2021)
P Alder (appointed 26 July 2021)
J Merritt-Hall (resigned 7 July 2021)
A Shattock (resigned 26 July 2021)

Key management personnel

J Kearns, Director of Services and Development

BANKERS

Royal Bank of Scotland
30/32 London Road
Enfield
Middlesex EN2 6DT

INDEPENDENT EXAMINER

Moore Northern Home Counties Limited
Nicholas House
Enfield EN1 3FG

REGISTERED OFFICE

187a Baker Street
Enfield EN1 3JT

REPORT OF THE BOARD OF TRUSTEES

The Trustees are pleased to present their annual directors' report together with the financial statements of the Charity for the year ending 31 December 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006 and 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 second edition) (effective October 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a company limited by guarantee and was incorporated on 21 August 2002, registration number 04515844.

The Board has the power to appoint additional trustees as it considers fit to do so, and delegates the responsibility for the day-to-day operations to the administrator.

The Board of Trustees meets regularly as a body on a quarterly basis, and can call additional meetings if and when necessary, depending on the nature of business to be discussed.

At the Trustee meetings the Service and Development Director's report is tabled, as well as the latest financial information. The reports are discussed within the committee, and questions asked where necessary.

Two sub-committees, Finance & General Purposes and Operational Management, support the Board. These meet on a monthly basis, in between the committee meetings. Each committee prepares a report which is tabled at the next committee meeting. In addition, a Fundraising & Marketing Group formed of Trustees and staff reports to the Finance & General Purposes Committee.

New Trustees join the Board at invitation and are chosen with a view to ensuring an appropriate balance of individuals whose skills can make a valid contribution to the operation of the charity. All directors of the company are also trustees of the charity and there are no other trustees.

Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

PUBLIC BENEFIT

The Trustees acknowledge their duty under the Charities Act 2011 to have due regard to the Charity Commission's published general and sub-sector guidance on public benefit when reviewing our aims and strategy and in planning our future activities. Our links with the community have continued to be developed throughout the year. Activities and events promoting awareness and availability of assistance amongst various social groups continue to be developed throughout the year. The review of activities referred to below highlights the achievements made and plans for the future.

OBJECTS AND ACTIVITIES

The objects of the charity as defined by the Memorandum of Association are for the relief of adult patients who have been diagnosed as terminally ill with a defined condition or newly diagnosed as having cancer, by the provision of care services to such persons and to carers and relatives, primarily but not necessarily within the London Borough of Enfield, establishing, maintaining and conducting a day centre, day hospice or residential hospice services, including but not limited to the provision of home support, drop in, counselling, complementary therapies during and after the term of illness.

ACHIEVEMENTS AND PERFORMANCE

The core mission of The Nightingale Cancer Support Centre is to improve the quality of life of cancer sufferers, their families and carers and help them cope, whatever their circumstances.

We do this by providing practical, emotional and physical support throughout their journey, right from the point of diagnosis.

In an effort to reach as many people as possible, we continued to promote the work of the charity with the overall aim of ensuring that the general public became aware of our work and that individuals affected by cancer know who they can contact for support should they need it. Information was distributed to local hospitals, GP surgeries, pharmacies and church groups. In addition, information events were held at key venues throughout The Borough via the charity's social media sites.

Our services are provided through a programme which encompasses information, individual therapies, counselling and advice sessions as well as our groups and classes. Through this programme we provide telephone support, face-to-face drop-in support and initial assessment appointments, general information and advice, individual counselling and complementary therapies and social events.

Impact of Covid-19

Normally, the support we give clients is holistic and very much based on in-person communication, so many clients found the closing of our centre extremely difficult. To bridge this gap we shifted many services online and over the telephone. Initial assessments and counselling were done via phone and ongoing physical and emotional support group activities held via Zoom. This was extremely difficult for clients that did not have access to smart phones or tablets or had never used Zoom before. Despite moving with the times and adjusting because of Covid-19, some clients were still unable to benefit from our services.

This last year, Covid-19 continued to restrict the delivery of services the charity could offer. Services continued to be delivered remotely via telephone and online whilst simultaneously work was being carried out to adapt the centre to comply with Government Covid Health and Safety requirements. In April we gained approval from NHS Enfield to reopen the centre to clients.

To ensure safety for all, this reopening was very gradual and phased. The NHS Lymphoedema service was the first to return followed by complementary therapies and group activities. Participant numbers for group activities were half those of pre-Covid levels. Workshops included Look Good

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

Feel Better, delivered to Nightingale Clients by an external organisation. This was the first time the external organisation had delivered any services since lockdown began and used this session to influence how they could structure and deliver further workshops.

During 2021 and the lockdown we manage to provide:

- 3,233 individual interventions
- 78 clients referred to other agencies, such as Citizens Advice, North London Hospice and other local charities.
- 624 individual 1-2-1's with clients
- 412 counselling hours
- 321 individual attendances at online Fitsteps, Mindfulness and exercise classes

PLANS FOR THE FUTURE

The trustees are aware that although we go into a new financial year with healthy reserves, we still need to work very hard at fundraising. The impact of Covid-19 meant that many cancer diagnostic and treatment services were reduced or shut down completely and medical staff diverted to manage the coronavirus crisis. As NHS services resume we are aware that with such a backlog there will be a much higher demand for our services. We will reopen the Centre to deliver face-to-face support at pre-pandemic levels and introduce information events targeted directly at those who were diagnosed during lockdown. The events will allow cancer patients to share their experiences and understand how The Nightingale can help them to come to terms with their diagnosis and help them move forward. We are aware how much our clients have missed the emotional support of services such as in face-to-face counselling, and less formal social contact. We intend to prioritise the resumption of these next year, as well as resuming other services.

FINANCIAL REVIEW

Covid-19 had a significant financial impact on the charity and we had to rethink how we could fundraise. We had to close our three charity shops and cancel all Nightingale organised events for the first few months of the year. However, due to insurance claims and funding from The National Lottery, income overall increased from £372K to £389K.

RESERVES POLICY

The Trustees have considered the level of reserves which it feels are appropriate for the charity to continue operating should funding cease to levels which are unsustainable for the charity to continue operating. The Trustees wish to protect 12 months continuity of the charity's core work whilst also having the capacity to explore new sources of funding. A minimum of 12 month's forecast expenditure will be held as unrestricted funds.

DONATIONS

There were no charitable donations during the year.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice).

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

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


The trustees are responsible for keeping proper accounting records disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

ACCOUNTANTS

Trustees have decided to market test the audit service for the 2022 audit, and will appoint the chosen firm at the next Annual General Meeting.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and was approved and signed on 15/8 / 2022.



By order of the board of trustees

Sam Seth

Chair of trustees

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE NIGHTINGALE
CANCER SUPPORT CENTRE ('THE COMPANY')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) of the 2011 Act.

Independent examiner's statement


The Company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales (ICAEW).

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records;
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination'; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:


Francis Corbishley
Institute of Chartered Accountants of England and Wales
Moore Northern Home Counties Limited
Nicholas House
River Front
Enfield
Middlesex
EN1 3FG

18/10/2022

STATEMENT OF FINANCIAL ACTIVITIES
 (INCLUDING INCOME & EXPENDITURE ACCOUNT)

	Note	Unrestricted £	Restricted £	Total £	2020 £
INCOME					
Donations and legacies	2a	189,039	43,520	232,559	296,324
Activities for raising funds	2b	90,552	-	90,552	11,634
Investments	2c	85,926	-	85,926	63,571
Total income		365,517	43,520	409,037	371,529
EXPENDITURE					
Raising funds	3a	92,935	-	92,935	69,348
Charitable activities	3b	199,333	43,520	242,853	191,767
Total expenditure		292,268	43,520	335,788	261,115
Net income/(expenditure) and net movement in funds for the year		73,249	-	73,249	110,414
RECONCILIATION OF FUNDS					
Balance brought forward		551,665	-	551,665	441,251
Balance carried forward		624,914	-	624,914	551,665

The notes on pages 11 to 19 form part of these accounts.

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

BALANCE SHEET

	Note	2021 £	2021 £	2020 £	2020 £
FIXED ASSETS					
Tangible fixed assets	6		14,122		44,265
Investments	7		<u>1</u>		<u>1</u>
			14,123		44,266
CURRENT ASSETS					
Debtors	8	171,504		86,342	
Cash at Bank and in Hand		<u>465,809</u>		<u>506,968</u>	
		637,313		593,310	
CREDITORS: AMOUNTS DUE WITHIN ONE YEAR	9	<u>(26,522)</u>		<u>(85,911)</u>	
NET CURRENT ASSETS			610,791		507,399
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>624,914</u>		<u>551,665</u>
Represented by:					
UNRESTRICTED FUNDS	10				
General			410,792		307,400
Designated					
Building Development Fund			14,122		44,265
Strategic Development Fund			<u>200,000</u>		<u>200,000</u>
			<u>624,914</u>		<u>551,665</u>

For the year ended 31 December 2021 the company was entitled to exemption from audit under S477 of the Companies Act 2006 (the Act) relating to small companies. The members have not required the company to obtain an audit of its accounts for the year under S476. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The trustees have prepared accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 11 to 19 form part of these accounts.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 15/8/2022.



Sam Seth
Chair of Trustees

NOTES TO THE FINANCIAL STATEMENTS

STATUS OF COMPANY

The company is registered under the Companies Act 2006 as a company limited by guarantee and not having a share capital. The company is a registered charity (number 1094435). Each member of the company, in the event of the company being wound up, has limited liability of up to £10.

1 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) BASIS OF PREPARATION

The financial statements are prepared in accordance with Financial Reporting Standard 102 as issued by the Financial Reporting Council, the Statement of Recommended Practice "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2015) (Charities SORP (FRS102)) and the Charities Act 2011. They are prepared on the historical cost basis.

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) INCOME

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Gift Aid income is recognised when entitled, receipt is probable and when the amount can be recognised with reasonable accuracy.

In accordance with the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts. We are very grateful to the contributions made by our volunteers in providing various support services and counselling.

c) INTEREST RECEIVABLE

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable.

NOTES TO THE FINANCIAL STATEMENTS

d) DEBTORS

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

e) CREDITORS AND PROVISIONS

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

f) FINANCIAL INSTRUMENTS

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

g) FUND ACCOUNTING

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

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

Restricted funds are amounts which have been specified for use for particular areas of the charity's work or for specific projects being undertaken by the charity.

The nature and purpose of each fund is explained in note 10 to the financial statements.

h) EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of commercial trading and associated support costs.
- Expenditure on charitable activities includes the costs of all activities undertaken to further the purposes of the charity and their associated support costs.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between costs of raising funds and expenditure on charitable activities as set out in note 4.

i) TANGIBLE FIXED ASSETS

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the costs of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Improvements to leasehold property – over the life of the lease

Assets greater than £1,000 are capitalised.

NOTES TO THE FINANCIAL STATEMENTS

i) **INVESTMENTS**

Investments are stated at cost at the balance sheet date.

j) **OPERATING LEASES**

Rental charges are charged on a straight-line basis over the term of the lease.

k) **GOING CONCERN**

The Directors assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Directors make this assessment in respect of period of one year from the date of approval of the financial statements. The Trustees have considered the impact of Covid-19 pandemic on the Charity and do not believe there to be any change in the going concern of the Charity. The Directors conclude that there are no material uncertainties about the Charity's ability to continue and accordingly the financial statements are prepared on a going concern basis.

l) **CRITICAL JUDGEMENTS AND ESTIMATES**

There are no significant areas of judgement or key assumptions and uncertainty that effect items in the financial statements with respect to the next reporting period for the year ended 31 December 2022.

2a DONATIONS AND LEGACIES

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Donations	62,284	-	62,284	59,860
Gift Aid refunded	13,450	-	13,450	-
Trusts and grants	32,000	43,520	75,520	74,123
Legacies	19,995	-	19,995	148,901
Job Retention Scheme	11,310	-	11,310	13,440
Insurance claims	50,000	-	50,000	-
	<u>189,039</u>	<u>43,520</u>	<u>232,559</u>	<u>296,324</u>

In 2020, £250,882 of donation and legacy income was unrestricted and £45,442 was restricted.

2b ACTIVITIES FOR RAISING FUNDS

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Fundraising events	90,552	-	90,552	11,634
	<u>90,552</u>	<u>-</u>	<u>90,552</u>	<u>11,634</u>

In 2020, all investment income was unrestricted.

NOTES TO THE FINANCIAL STATEMENTS

2c INVESTMENT INCOME

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Interest income	224	-	224	1,578
Gift Aid receivable from subsidiary	85,702	-	85,702	61,993
	<u>85,926</u>	<u>-</u>	<u>85,926</u>	<u>63,571</u>

In 2020, all investment income was unrestricted.

The charity also benefits from the involvement and support of its volunteers who make a vital contribution towards their achievements.

The wholly owned subsidiary Nightingale Hospice Trading Limited is incorporated in the United Kingdom (company number 07098712) and pays all of its profits to the charity under the gift aid scheme. Nightingale Hospice Trading Limited operates three shops on behalf of the charity.

3 ANALYSIS OF EXPENDITURE

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
3a) Costs of raising funds				
Fundraising costs	43,484	-	43,484	26,431
Support costs	49,451	-	49,451	42,917
	<u>92,935</u>	<u>-</u>	<u>92,935</u>	<u>69,348</u>

In 2020, all expenditure was unrestricted.

3b) Charitable activities

Services provided	50,060	19,116	69,176	64,299
Support costs	142,442	24,404	166,846	120,425
Governance costs	6,831	-	6,831	7,043
	<u>199,333</u>	<u>43,520</u>	<u>242,853</u>	<u>191,767</u>

In 2020, £146,325 of expenditure was unrestricted and £45,442 was restricted.

3c) Governance costs

Accounting	4,831	-	4,831	5,078
Independent review	2,000	-	2,000	1,965
	<u>6,831</u>	<u>-</u>	<u>6,831</u>	<u>7,043</u>

In 2020, all expenditure was unrestricted

NOTES TO THE FINANCIAL STATEMENTS

4 SUPPORT COSTS

	Fundraising Activity £	Charitable Activity £	Total Cost £	2020 £
Salaries/NI	21,074	75,038	96,112	66,752
Rent	4,625	18,500	23,125	23,125
Office expenses	804	3,218	4,022	6,172
Stationery	0	740	740	165
Telephone	849	4,814	5,663	5,694
Insurance	1,400	3,501	4,901	3,656
Postage	359	359	718	1,110
Printing	1,619	4,857	6,476	4,237
Utilities	997	3,897	4,894	3,106
Premises	336	1,343	1,679	1,059
Miscellaneous	17,388	50,579	67,967	48,266
	<u>49,451</u>	<u>166,846</u>	<u>216,297</u>	<u>163,342</u>

In 2020, all support costs were unrestricted and split between £42,917 fundraising and £120,425 charitable activities. Support costs are allocated on the basis of area occupied, hours worked or on direct costs attributable to a particular activity.

5 PAID EMPLOYEES

5a) Staff costs

	2021 £	2020 £
Gross wages	148,970	123,229
Employer's national insurance costs	9,077	8,018
Employer's pension	3,350	2,675
	<u>161,397</u>	<u>133,922</u>

There were no employees with emoluments over £60,000.

The trustees did not receive any emoluments or reimbursement of expenses.

The key management personnel comprise the trustees and Director of Services and Development. The total employee benefits of the key management personnel were £53,335 (2020 - £54,007).

5b) Average number of full-time equivalent employees in the year

	2021	2020
Fundraising	1	1
Charitable activities	4	3

NOTES TO THE FINANCIAL STATEMENTS

6 TANGIBLE FIXED ASSETS

	Leasehold improvements £
Cost	
At 31 December 2020 and 2021	<u>150,717</u>
Depreciation	
Brought forward at 1 January 2021	106,452
Charge for year	<u>30,143</u>
At 31 December 2021	<u>136,595</u>
Net Book Value	
At 31 December 2021	<u>14,122</u>
At 31 December 2020	<u>44,265</u>

7 INVESTMENTS

	£
Cost	
At 31 December 2021 and 2020	<u>1</u>

The charity holds 1 share of £1 in its wholly owned trading subsidiary company Nightingale Hospice Trading Limited. These are the only shares allotted, called up and fully paid.

8 DEBTORS

	2021 £	2020 £
Prepayments	6,250	6,250
Accrued income	86,022	62,892
Owed by subsidiary undertaking	70,899	7,204
Other debtors	<u>8,333</u>	<u>9,996</u>
	<u>171,504</u>	<u>86,342</u>

NOTES TO THE FINANCIAL STATEMENTS

9 CREDITORS

	2021 £	2020 £
Trade creditors	3,049	3,693
Social security and other taxes	823	4,231
Accruals and deferred income	20,644	57,260
Other creditors	2,006	20,727
	<u>26,522</u>	<u>85,911</u>

Creditors includes deferred income of £11,680 (2020: £53,520) related to 2 (2020: 2) restricted grants received in advance.

Deferred income brought forward	53,520	10,000
Deferred income released	(43,520)	-
Incoming resources deferred	1,680	43,520
Deferred income carried forward	<u>11,680</u>	<u>53,520</u>

10 ACCUMULATED FUNDS

	Opening Balance £	Income £	Expenditure £	Closing Balance £
Restricted Funds	-	43,520	43,520	-
Unrestricted Funds				
General Fund	307,400	365,517	262,125	410,792
Designated Funds				
- Building Development	44,265	-	30,143	14,122
- Strategic Development	200,000	-	-	200,000
	<u>551,665</u>	<u>345,005</u>	<u>292,268</u>	<u>624,914</u>
Total Funds	<u>551,665</u>	<u>409,037</u>	<u>335,788</u>	<u>624,914</u>

The Restricted Funds were a grant from the National Lottery to support the Charity with the additional costs of operating through COVID.

The Designated Fund for Building Development represents the Development Fund which has been set up by the trustees to support the move to new premises.

The Designated Fund for Strategic Development represents the Development Fund which has been set up by the trustees to support the charity to develop its digital strategy, invest in updating and streamlining core process and most importantly invest in developing new services and reaching the wider community.

NOTES TO THE FINANCIAL STATEMENTS

11 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed Assets £	Net Current Assets £	Total £	2020 £
Restricted Funds	-	-	-	-
Unrestricted Funds	1	624,913	624,914	551,665
Total Funds	<u>1</u>	<u>624,913</u>	<u>624,914</u>	<u>551,665</u>

12 TAXATION

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 PENSION SCHEME

The company offers a stakeholder pension scheme to all employees.

14 CAPITAL COMMITMENTS

There were no capital commitments at the balance sheet date.

15 CONTINGENT LIABILITIES

There were no contingent liabilities at the balance sheet date.

16 OPERATING LEASE COMMITMENTS

Lessee

At the reporting end date the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases in respect to land and buildings, as follows:

	2021 £	2020 £
Payable:		
Within one year	12,500	25,000
Between one and five years	-	12,500
	<u>12,500</u>	<u>37,500</u>

NOTES TO THE FINANCIAL STATEMENTS

17 RELATED PARTY TRANSACTIONS

Nightingale Hospice Trading Limited, a wholly owned subsidiary of the Charity, intends to donate its annual taxable profit of £85,702 (2020: £61,993) to the Trust.

At the year-end debtors include £85,702 (2020: £61,993) in respect of donations to be received from Nightingale Community Hospice Trading. It also includes £70,899 (2020: £7,204) in respect of money paid out by the Trust on the company's behalf.

18 LIABILITY OF MEMBERS

The charity is a company limited by guarantee and as such each member has guaranteed to contribute a sum not exceeding £10 to the assets of the company in the event of it being wound up and unable to pay its debts.

THE NIGHTINGALE CANCER SUPPORT CENTRE

England & Wales - Charity number 1094435

Accounts

**THE NIGHTINGALE CANCER SUPPORT CENTRE
(LIMITED BY GUARANTEE)**

Company No. 4515844

Charity Registration No. 1094435

ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2020

187a BAKER STREET

ENFIELD

LONDON EN1 3JT

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**COMPANY INFORMATION
BOARD OF TRUSTEES**

S Seth (Chair)
A W Bone
T Aylott
P H M O'Mahony
F Henry
D O'Beime
J Laban
I Anjum
N Jacobs (appointed 5 May 2021)
M Fase (appointed 26 July 2021)
M Walsh (appointed 26 July 2021)
P Alder (appointed 26 July 2021)
D Kousoulou (resigned 18 December 2020)
J Merritt-Hall (resigned 7 July 2021)
A Shattock (resigned 26 July 2021)

Key management personnel

J Kearns, Director of services and development

BANKERS

Royal Bank of Scotland
30/32 London Road
Enfield
Middlesex EN2 6DT

INDEPENDENT EXAMINER

Moore Northern Home Counties Limited
Nicholas House
Enfield EN1 3FG

REGISTERED OFFICE

187a Baker Street
Enfield EN1 3JT

**THE NIGHTINGALE CANCER SUPPORT CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020**

REPORT OF THE BOARD OF TRUSTEES

The Trustees are pleased to present their annual directors' report together with the financial statements of the Charity for the year ending 31 December 2020 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006 and 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 2015).

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a company limited by guarantee and was incorporated on 21 August 2002, registration number 4515844.

The Board has the power to appoint additional trustees as it considers fit to do so, and delegates the responsibility for the day-to-day operations to the administrator.

The Board of Trustees meets as a body on a monthly basis as part of the monthly committee meeting or in addition to, depending on the nature of business to be discussed.

At the committee meetings the Service and Development Director's report is tabled, as well as the latest financial information. The reports are discussed within the committee, and questions asked where necessary.

Two sub-committees, Finance & Fundraising and Operational Management, support the Board. These meet on a monthly basis, in between the committee meetings. Each committee prepares a report which is tabled at the next committee meeting.

New Trustees join the Board at invitation and are chosen with a view to ensuring an appropriate balance of individuals whose skills can make a valid contribution to the operation of the charity. All directors of the company are also trustees of the charity and there are no other trustees.

Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

PUBLIC BENEFIT

The Trustees acknowledge their duty under the Charities Act 2011 to have due regard to the Charity Commission's published general and sub-sector guidance on public benefit when reviewing our aims and strategy and in planning our future activities. Our links with the community have continued to be developed throughout the year. Activities and events promoting awareness and availability of assistance amongst various social groups continue to be developed throughout the year. The review of activities referred to below highlights the achievements made and plans for the future.

OBJECTS AND ACTIVITIES

The objects of the charity as defined by the Memorandum of Association are for the relief of adult patients who have been diagnosed as terminally ill with a defined condition or newly diagnosed as having cancer, by the provision of care services to such persons and to carers and relatives, primarily but not necessarily within the London Borough of Enfield, establishing, maintaining and conducting a day centre, day hospice or residential hospice services, including but not limited to the provision of home support, drop in, counselling, complementary therapies during and after the term of illness.

ACHIEVEMENTS AND PERFORMANCE

The core mission of The Nightingale Cancer Support Centre is to improve the quality of life of cancer sufferers, their families and carers and help them cope, whatever their circumstances.

We do this by providing practical, emotional and physical support throughout their journey, right from the point of diagnosis.

In an effort to reach as many people as possible, we continued to promote the work of the charity with the overall aim of ensuring that the general public became aware of our work and that individuals affected by cancer know who they can contact for support should they need it. Information was distributed to local hospitals, GP surgeries, pharmacies and church groups. In addition, information events were held at key venues throughout The Borough via the charity's social media sites.

Our services are provided through a programme which encompasses information, individual therapies, counselling and advice sessions as well as our groups and classes. Through this programme we provide telephone support, face-to-face drop in support and initial assessment appointments, general information and advice, individual counselling and complementary therapies and social events.

Impact of Covid-19

This last year, Covid-19 has drastically changed how we delivered our services. We had to close our Centre, could no longer host group activities or complementary therapies and had to adapt to providing what services we could, in a different way. In March 2020, over half of our clients being classified as clinically extremely vulnerable were told by the Government to shield. This has had an impact on the physical and mental health of many, caused isolation and the loss of their normal support systems.

Normally, the support we give clients is holistic and very much based on in-person communication, so many clients found the closing of our centre extremely difficult. To bridge this gap we shifted many services online and over the telephone. Initial assessments and counselling were done via phone and ongoing physical and emotional support group activities held via Zoom. This was extremely difficult for clients that did not have access to smart phones or tablets or had never used Zoom before. Despite moving with the times and adjusting because of Covid-19, some clients were still unable to benefit from our services.

During 2020 and the lockdown we manage to provide:

- 3295 individual interventions
- 103 clients referred to other agencies
- 628 individual 1-2-1's with clients
- 450 counselling hours
- 352 individual attendances at online Fitsteps, Mindfulness and exercise classes

PLANS FOR THE FUTURE

The trustees are aware that although we go into a new financial year with healthy reserves, we still need to work very hard at fundraising. The impact of Covid-19 meant that many cancer diagnostic and treatment services were reduced or shut down completely and medical staff diverted to manage the coronavirus crisis. As NHS services resume we are aware that with such a backlog there will be a much higher demand for our services. We will reopen the Centre to deliver face-to-face support at pre-pandemic levels and introduce information events targeted directly at those who were diagnosed during lockdown. The events will allow cancer patients to share their experiences and understand how The Nightingale can help them to come to terms with their diagnosis and help them move forward.

FINANCIAL REVIEW

Covid-19 had a significant financial impact on the charity and we had to rethink how we could fundraise. We had to close our three charity shops and cancel all Nightingale organised events. However, thanks to legacy income and funding from The National Lottery, income overall increased from £285K to £372K.

RESERVES POLICY

The trustees have considered the level of reserves required that will allow the charity to continue operating and providing the capacity to explore new sources of funding should any of its funding streams be withdrawn or come to an end with no immediate replacement and more importantly to enable the charity to develop new services for the future. A minimum of 3 months forecast expenditure will be held as unrestricted reserves.

DONATIONS

There were no charitable donations during the year.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice).

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

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

The trustees are responsible for keeping proper accounting records disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

ACCOUNTANTS

A resolution for the re-appointment of Moore Northern Home Counties Limited was passed at the Annual General Meeting held on 13 September 2021.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and was approved and signed on 14 September 2021.



By order of the board of trustees
Sam Seth
Chair of trustees

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE NIGHTINGALE
CANCER SUPPORT CENTRE ('THE COMPANY')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) of the 2011 Act.


Independent examiner's statement

Since the Company's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants of England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records;
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination'; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.


Signed:
Francis Corbisley
Institute of Chartered Accountants of England and Wales
Moore Northern Home Counties Limited
Nicholas House
River Front
Enfield
Middlesex
EN1 3FG

15/04/2021

**STATEMENT OF FINANCIAL ACTIVITIES
 (INCLUDING INCOME & EXPENDITURE ACCOUNT)**

INCOME	Note	Unrestricted		Restricted	Total	2019
		£	£			
Donations and legacies	2a	250,882	45,442	296,324	142,732	
Activities for raising funds	2b	11,634	-	11,634	54,088	
Investments	2c	63,571	-	63,571	88,461	
Total income		326,087	45,442	371,529	285,281	
EXPENDITURE						
Raising funds	3a	69,348	-	69,348	102,534	
Charitable activities	3b	146,325	45,442	191,787	211,661	
Total expenditure		215,673	45,442	261,115	314,195	
Net income/(expenditure) and net movement in funds for the year		110,414	-	110,414	(28,914)	
RECONCILIATION OF FUNDS						
Balance brought forward		441,251	-	441,251	470,165	
Balance carried forward		551,665	-	551,665	441,251	

The notes on pages 11 to 19 form part of these accounts.

The Statement of Financial Activities includes all gains and losses recognised in the year.
 All income and expenditure derive from continuing activities.

**THE NIGHTINGALE CANCER SUPPORT CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020**

BALANCE SHEET

	Note	2020 £	2020 £	2019 £	2019 £
FIXED ASSETS					
Tangible fixed assets	6		44,265		74,409
Investments	7		<u>1</u>		<u>1</u>
			44,266		74,410
CURRENT ASSETS					
Debtors	8	86,342		140,601	
Cash at Bank and in Hand		<u>508,968</u>		<u>271,965</u>	
		593,310		412,566	
CREDITORS: AMOUNTS DUE WITHIN ONE YEAR	9	<u>(85,911)</u>		<u>(45,725)</u>	
NET CURRENT ASSETS			507,399		366,841
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>551,665</u>		<u>441,251</u>
Represented by:					
UNRESTRICTED FUNDS	10		307,400		166,842
General					
Designated			44,265		74,409
Building Development Fund			<u>200,000</u>		<u>200,000</u>
Strategic Development Fund			<u>551,665</u>		<u>441,251</u>

For the year ended 31 December 2020 the company was entitled to exemption from audit under S477 of the Companies Act 2006 (the Act) relating to small companies. The members have not required the company to obtain an audit of its accounts for the year under S476. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The trustees have prepared accounts in accordance with section 396 of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 11 to 19 form part of these accounts.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 14 September 2021.

Sam Seth
Chair of Trustees



NOTES TO THE FINANCIAL STATEMENTS

STATUS OF COMPANY

The company is registered under the Companies Act 2006 as a company limited by guarantee and not having a share capital. The company is a registered charity (number 1094435). Each member of the company, in the event of the company being wound up, has limited liability of up to £10.

1 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) BASIS OF PREPARATION

The financial statements are prepared in accordance with Financial Reporting Standard 102 as issued by the Financial Reporting Council, the Statement of Recommended Practice "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2015) (Charities SORP (FRS102)) and the Charities Act 2011. They are prepared on the historical cost basis.

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) INCOME

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Gift Aid income is recognised when entitled, receipt is probable and when the amount can be recognised with reasonable accuracy.

In accordance with the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts. We are very grateful to the contributions made by our volunteers in providing various support services and counselling.

c) INTEREST RECEIVABLE

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable.

NOTES TO THE FINANCIAL STATEMENTS

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

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

f) **FINANCIAL INSTRUMENTS**
The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

g) **FUND ACCOUNTING**
Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are amounts which have been specified for use for particular areas of the charity's work or for specific projects being undertaken by the charity.

The nature and purpose of each fund is explained in note 10 to the financial statements.

h) **EXPENDITURE**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of commercial trading and associated support costs.
- Expenditure on charitable activities includes the costs of all activities undertaken to further the purposes of the charity and their associated support costs.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between costs of raising funds and expenditure on charitable activities as set out in note 4.

i) **TANGIBLE FIXED ASSETS**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the costs of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Improvements to leasehold property – over the life of the lease

Assets greater than £1,000 are capitalised.

NOTES TO THE FINANCIAL STATEMENTS

i) INVESTMENTS

Investments are stated at cost at the balance sheet date.

j) OPERATING LEASES

Rental charges are charged on a straight-line basis over the term of the lease.

k) GOING CONCERN

The Directors assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Directors make this assessment in respect of period of one year from the date of approval of the financial statements. The Trustees have considered the impact of Covid-19 pandemic on the Charity and do not believe there to be any change in the going concern of the Charity. The Directors conclude that there are no material uncertainties about the Charity's ability to continue and accordingly the financial statements are prepared on a going concern basis.

l) CRITICAL JUDGEMENTS AND ESTIMATES

There are no significant areas of judgement or key assumptions and uncertainty that effect items in the financial statements with respect to the next reporting period for the year ended 31 December 2021.

2a DONATIONS AND LEGACIES

	Unrestricted £	Restricted £	2020 Total £	2019 Total £
Donations	59,860	-	59,860	92,386
Gift Aid refunded	-	-	-	24,829
Trusts and grants	28,681	45,442	74,123	23,517
Legacies	148,901	-	148,901	2,000
Job Retention Scheme	13,440	-	13,440	-
	<u>250,882</u>	<u>45,442</u>	<u>296,324</u>	<u>142,732</u>

In 2019, all donation and legacy income was unrestricted.

2b ACTIVITIES FOR RAISING FUNDS

	Unrestricted £	Restricted £	2020 Total £	2019 Total £
Fundraising events	11,634	-	11,634	54,088
	<u>11,634</u>	<u>-</u>	<u>11,634</u>	<u>54,088</u>

In 2019, all investment income was unrestricted.

THE NIGHTINGALE CANCER SUPPORT CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

NOTES TO THE FINANCIAL STATEMENTS

2c INVESTMENT INCOME

	Unrestricted	Restricted	2020	2019
	£	£	Total	Total
	£	£	£	£
Interest income	1,578	-	1,578	2,279
Gift Aid receivable from subsidiary	61,993	-	61,993	86,182
	63,571	-	63,571	88,461

In 2019, all investment income was unrestricted.

The charity also benefits from the involvement and support of its volunteers who make a vital contribution towards their achievements.

The wholly owned subsidiary Nightingale Hospice Trading Limited is incorporated in the United Kingdom (company number 07098712) and pays all of its profits to the charity under the gift aid scheme. Nightingale Hospice Trading Limited operates three shops on behalf of the charity.

3 ANALYSIS OF EXPENDITURE

	Unrestricted	Restricted	2020	2019
	£	£	Total	Total
	£	£	£	£
3a) Costs of raising funds	26,431	-	26,431	55,355
Fundraising costs	42,917	-	42,917	47,179
Support costs	69,348	-	69,348	102,534

In 2019, all expenditure was unrestricted.

3b) Charitable activities

Services provided	48,011	16,288	64,299	85,600
Support costs	91,271	29,154	120,425	119,656
Governance costs	7,043	-	7,043	6,405
	146,325	45,442	191,767	211,661

In 2019, all expenditure was unrestricted.

3c) Governance costs

Accounting	5,078	-	5,078	4,605
Independent review	1,965	-	1,965	1,800
Other	-	-	-	-
	7,043	-	7,043	6,405

In 2019, all expenditure was unrestricted.

NOTES TO THE FINANCIAL STATEMENTS

4 SUPPORT COSTS

	Fundraising Activity £	Charitable Activity £	Total Cost £	2019 £
Salaries/NI	20,227	46,525	66,752	57,272
Rent	4,625	18,500	23,125	25,000
Office expenses	1,234	4,937	6,172	3,808
Stationery	-	165	165	1,222
Telephone	854	4,840	5,694	4,287
Insurance	1,045	2,612	3,656	4,181
Postage	555	555	1,110	979
Printing	1,059	3,178	4,237	10,195
Utilities	621	2,485	3,106	3,339
Premises	212	847	1,059	2,156
Miscellaneous	12,485	35,781	48,266	54,396
	<u>42,917</u>	<u>120,425</u>	<u>163,342</u>	<u>166,835</u>

In 2019, all support costs were unrestricted and split between £47,179 fundraising and £119,656 charitable activities. Support costs are allocated on the basis of area occupied, hours worked or on direct costs attributable to a particular activity.

5 PAID EMPLOYEES

5a) Staff costs

	2020 £	2019 £
Gross wages	123,229	120,907
Employer's national insurance costs	8,018	8,092
Employer's pension	2,675	2,488
	<u>133,922</u>	<u>131,487</u>

There were no employees with emoluments over £80,000.

The trustees did not receive any emoluments or reimbursement of expenses.

The key management personnel comprise the trustees and Director of Services and Development. The total employee benefits of the key management personnel were £54,007 (2019 - £53,924).

5b) Average number of full-time equivalent employees in the year

	2020	2019
Fundraising	1	1
Charitable activities	3	3

THE NIGHTINGALE CANCER SUPPORT CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

NOTES TO THE FINANCIAL STATEMENTS

6 TANGIBLE FIXED ASSETS

	Leasehold improvements £
Cost	
At 31 December 2019 and 2020	<u>150,717</u>
Depreciation	
Brought forward at 1 January 2020	76,308
Charge for year	<u>30,144</u>
At 31 December 2020	<u>106,452</u>
Net Book Value	
At 31 December 2020	<u>44,265</u>
At 31 December 2019	<u>74,409</u>

7 INVESTMENTS

	£
Cost	
At 31 December 2020 and 2019	<u>1</u>

The charity holds 1 share of £1 in its wholly owned trading subsidiary company Nightingale Hospice Trading Limited. These are the only shares allotted, called up and fully paid.

8 DEBTORS

	2020 £	2019 £
Prepayments	6,250	6,250
Accrued income	62,892	105,072
Owed by subsidiary undertaking	7,204	20,736
Other debtors	<u>9,986</u>	<u>8,543</u>
	<u>86,342</u>	<u>140,601</u>

NOTES TO THE FINANCIAL STATEMENTS

9 CREDITORS

	2020 £	2019 £
Trade creditors	3,693	5,140
Social security and other taxes	4,231	4,371
Accruals and deferred income	57,260	14,840
Other creditors	<u>20,727</u>	<u>21,374</u>
	<u>85,911</u>	<u>45,725</u>

Creditors includes deferred income of £53,520 (2019: £10,000) related to 2 (2019: 1) restricted grants received in advance.

Deferred income brought forward
Deferred income released
Incoming resources deferred
Deferred income carried forward

	10,000	2,167
	-	(2,167)
	<u>43,520</u>	<u>10,000</u>
	<u>53,520</u>	<u>10,000</u>

10 ACCUMULATED FUNDS

	Opening Balance £	Income £	Expenditure £	Closing Balance £
Restricted Funds	-	<u>45,442</u>	<u>45,442</u>	-
Unrestricted Funds				
General Fund	166,842	326,087	185,529	307,400
Designated Funds				
- Building Development	74,409	-	30,144	44,265
- Strategic Development	<u>200,000</u>	-	-	<u>200,000</u>
	<u>441,251</u>	<u>326,087</u>	<u>215,673</u>	<u>551,665</u>
Total Funds	<u>441,251</u>	<u>371,529</u>	<u>281,115</u>	<u>551,665</u>

The Restricted Funds were a grant from the National Lottery to support the Charity with the additional costs of operating through COVID.

There were no Restricted Funds in 2019

The Designated Fund for Building Development represents the Development Fund which has been set up by the trustees to support the move to new premises.

The Designated Fund for Strategic Development represents the Development Fund which has been set up by the trustees to support the charity to develop its digital strategy, invest in updating and streamlining core process and most importantly invest in developing new services and reaching the wider community

**THE NIGHTINGALE CANCER SUPPORT CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020**

NOTES TO THE FINANCIAL STATEMENTS

11 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed Assets £	Net Current Assets £	Total £	2019 £
Restricted Funds	1	-	-	-
Unrestricted Funds	1	551,664	551,665	441,251
Total Funds	1	551,664	551,665	441,251

12 TAXATION

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 PENSION SCHEME

The company offers a stakeholder pension scheme to all employees.

14 CAPITAL COMMITMENTS

There were no capital commitments at the balance sheet date.

15 CONTINGENT LIABILITIES

There were no contingent liabilities at the balance sheet date.

16 OPERATING LEASE COMMITMENTS

Lessee

At the reporting end date the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases in respect to land and buildings, as follows:

	2020 £	2019 £
Payable:		
Within one year	25,000	25,000
Between one and five years	12,500	37,500
	<u>37,500</u>	<u>62,500</u>

NOTES TO THE FINANCIAL STATEMENTS

17 RELATED PARTY TRANSACTIONS

Nightingale Hospice Trading Limited, a wholly owned subsidiary of the Charity, intends to donate its annual taxable profit of £61,993 (2019: £86,182) to the Trust.

At the year-end debtors include £61,993 (2019: £86,182) in respect of donations to be received from Nightingale Community Hospice Trading. It also includes £7,204 (2019: £20,736) in respect of money paid out by the Trust on the company's behalf.

18 LIABILITY OF MEMBERS

The charity is a company limited by guarantee and as such each member has guaranteed to contribute a sum not exceeding £10 to the assets of the company in the event of it being wound up and unable to pay its debts.

