

THE NIGHTINGALE CENTRE (UNITARIAN)

England & Wales · Charity number 242256

Details

Other names	THE UNITARIAN CONVALESCENT AND HOLIDAY CENTRE, THE NIGHTINGALE CENTRE - THE UNITARIAN HOLIDAY AND CONFERENCE CENTRE
Status	Registered
Legal form	Other
Registered	1966-09-07
Register	View on the Charity Commission register

Contact

Address	The Nightingale Centre Great Hucklow Buxton SK17 8RH
Phone	01298 871218
Email	info@thenightingalecentre.org.uk
Website	www.thenightingalecentre.org.uk

Activities

Objects: FOR THE BENEFIT OF THE PUBLIC, TO FURTHER THE RELIGIOUS AND OTHER CHARITABLE WORK OF THE UNITARIAN AND FREE CHRISTIAN CHURCHES INCLUDING:(A) THE RELIEF OF THOSE IN NEED BY REASON OF YOUTH, AGE, ILL-HEALTH, FINANCIAL HARDSHIP OR OTHER DISADVANTAGE; AND(B) THE PROVISION OF FACILITIES FOR THE EDUCATION OF STUDENTS OF EDUCATIONAL ESTABLISHMENTS.

Activities: A Unitarian conference centre based in the village of Great Hucklow, Derbyshire to further the religious and other charitable work of the Unitarian and Free Christian Churches including: (a) the relief of those in need by reason of youth, age, ill-health, financial hardship or other disadvantage; and (b) the provision of facilities for the education of students of educational establishments.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Religious Activities
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- **Area of benefit:** NATIONAL
- Derbyshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£482,691	£518,625	-	-
2023-09-30	£381,875	£409,617	-	-
2022-09-30	£341,659	£558,028	-	-
2021-09-30	£248,148	£365,973	-	-
2020-09-30	£635,811	£322,850	£3,238,220	10

Trustees

Name	Role	Appointed
Andrew Cooper		2025-09-27
Jennifer Anne Jacobs		2021-04-24
John Rowland		2024-08-31
MICHAEL ROBERT TRACEY		2024-08-31
Marion Baker		2024-08-31
Philip Horsfield		2024-08-31
Rev Donna Stephanie Bisby		2025-12-06
Sue Cooper		2024-08-31

Linked charities

- THE FLORENCE NIGHTINGALE HOME FOR MEN (242256-1)
- BARLEYCROFTS CONVALESCENT HOME FOR WOMEN (242256-2)
- THE HOLIDAY HOME, GREAT HUCKLOW (242256-3)
- CHARITY FOR REBUILDING HOME BELONGING TO CHARITY NO 3 (242256-4)
- THE GRUNDY HOME FOR CONVALESCENT CHILDREN (242256-5)

THE NIGHTINGALE CENTRE (UNITARIAN)

England & Wales - Charity number 242256

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30 September 2024
for
The Nightingale Centre (Unitarian)
Trading as The Nightingale Centre

Wilson Howe Limited
Chartered Accountants
212A Bocking Lane
Greenhill
Sheffield
Yorkshire
S8 7BP

The Nightingale Centre (Unitarian)
Trading as The Nightingale Centre

Contents of the Financial Statements
for the Year Ended 30 September 2024

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The Nightingale Centre (Unitarian)
Trading as The Nightingale Centre

Report of the Trustees
for the Year Ended 30 September 2024

The trustees present their report with the financial statements of the charity for the year ended 30 September 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Object of the Charity is for the benefit of the public, to further the religious and other charitable work of the Unitarian and Free Christian Churches including:

- a) the relief of those in need by reason of age, ill-health, financial hardship or other disadvantage; and
- b) the provision of facilities for the education of students of educational establishments.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The last 12 months have seen some significant changes in the management of The Nightingale Centre. At the beginning of October 2023, we were looking forward to working with our new Centre Manager, Kathryn Breen, who moved into her role in mid-October. Kathryn has now been in post for a full year and has managed to get to know the Centre, the management committee, the staff, and the guests with all the eccentricities that are part and parcel of life at the Centre and the variety of people who stay and activities that take place. More on these later.

We are grateful to Kathryn for persevering when faced with the many challenges that are inevitable in managing staff, ensuring that guests enjoy a high standard of service whilst maintaining an old building to comply with modern health and safety standards and new thinking on our green credentials.

There have been several other changes in our staff team during the year which have contributed to the challenges for Kathryn, the management committee and the staff team. As ever, we are very grateful to our staff and volunteers who have stepped when needed to fill the gaps and ensure that the guests' experience remains of high quality.

Once again guest bookings have increased with new groups coming for the first time and often becoming regulars, booking ahead for future years. We host a diversity of bookings in addition to the regular ones of Winter Walking, Summer School, Foy Conference, Unitarian Music Society, Christmas weekend and so many others.

This year we also hosted an Open Gardens weekend under the National Garden Scheme programme. Although attendance was quite low partly due to the weather at the end of August, the gardens looked wonderful and were greatly admired by those who did come. It was a delight to see local visitors mingling with those from further afield wandering around the gardens and sitting chatting with drinks and delicious cakes looking out at the views from the sun lounge and patio. Special thanks must go to Sam, June and their team for working throughout the summer to ensure the gardens were at their beautiful and colourful best for the weekend. Thanks also to the staff and volunteers who enthusiastically rolled up their sleeves to help with running the weekend's activities.

We have many craft and activity groups of different types including art, needlework, music, walking, and even dry stone walling. An increasing number of retreat and meditation groups also find the Centre perfect for their needs with its relaxed welcome, delicious food and beautiful and peaceful surroundings.

We continue to welcome school groups too, many of which have been coming to the Centre for many years. Indeed it is not unknown for a teacher leading a school group to have been to the Centre as a pupil in the past!

The income from all these groups helps to support the charitable work of the Centre including the Send a Child to Hucklow weeks which again increased in number giving

over 300 children from inner cities the opportunity to experience our beautiful Centre and the countryside surrounding it for the first time, to have fun, eat well and make memories which will be with them forever. They also go home with a cuddly teddy with thanks to the many people who donate them to the Old Chapel (Unitarian) in the village and the members and staff who ensure they are clean and tagged with a loving message for their new owner.

The Nightingale Centre (Unitarian)
Trading as The Nightingale Centre

Report of the Trustees
for the Year Ended 30 September 2024

A recent large legacy from a donor who wished to ensure the Centre continued to be available and accessible to those under 18, has helped the management committee to take steps to future proof and improve the building and facilities and offer lower rates for some of our younger visitors.

During the year a significant governance change took place in The Nightingale Centre.

As background, the Charity Commission has been promoting the use of Charitable Incorporated Organisation (CIO) status for charities in general for some time. This status simplifies how charities can enter contracts, including contracts of employment, without carrying the administrative burden of dual Companies House and Charity Commission registration and regulation. A governance review of The General Assembly of Unitarian and Free Christian Churches (GA) resulted in the Executive Committee of the GA (EC), as trustees of the GA, deciding to work towards achieving CIO status for the GA.

At the start of the year, the members of the EC were also the Trustees of The Nightingale Centre, although the Centre has always been a separate and distinct charity from the GA and has a different Charitable Object. With the GA seeking to move to CIO status, the EC, acting as Trustees of The Nightingale Centre, chose to review the position of The Nightingale Centre charity as well.

Both the EC and The Nightingale Centre Management Committee, after seeking advice and subsequent approval of the Charity Commission, felt that it would be best to combine the trustee roles with the active management of the Centre by transferring the trusteeships of The Nightingale Centre from the EC to the current Management Committee. The transfer took place by a resolution of the EC, as trustees of The Nightingale Centre, on 31 August 2024.

The new trustees were appointed immediately on 31 August (with the exception of Jenny Jacobs, who is a member of the EC but also remained a Trustee by virtue of being the EC link on the Management Committee). The new Managing Trustees feel that this change brings trustee oversight and our final responsibility for the management of the Centre closer to the day-to-day operations of the Centre and will make us stronger in future.

However, we also want to state as strongly as we can that The Nightingale Centre remains a Unitarian charity. There has been no change in the Charitable Object which defines us, and we remain proud of our links with the national movement.

To reinforce these links, the Managing Trustees intend to seek a new form of GA relationship which will allow The Nightingale Centre to be a full member of GA in its own right, and we understand that the EC are amenable to this proposal.

The Managing Trustees will also seek to move to CIO status for the Centre. When CIO status is achieved, The Nightingale Centre will have a wholly new governing document. As part of this governing document we intend to give the EC, as Trustees of the GA, the right to nominate at least one Trustee for The Nightingale Centre at all times.

So what of the year to come? Last year we reported on plans for some major projects ongoing or in the pipeline. These included updating our technology (including wifi access), improvements to our electricity supply infrastructure to accommodate a greener option to the present oil heating system, roof improvement to eliminate valley gutter problems and increasing the number of en-suite bedrooms. Some have been completed, some are still ongoing as we learn about the ever changing technologies which are available to us to achieve our goals.

We are now in a position to go ahead with some of them including installing electric car chargers in the car park and increasing the number of en-suite bedrooms. It will be a challenge to manage these projects without closing the Centre but we are confident that our loyal and hard working staff will, with the support of the Committee, now Board, members work around the logistical and practical disruptions to continue to provide excellent service to our guests.

FINANCIAL REVIEW

Reserves policy

It is the policy of the Charity to maintain unrestricted funds, which are the free reserves of the Charity, at a level that equates to approximately one year's unrestricted expenditure. This provides sufficient funds to cover management, administration and support costs and to respond to emergency maintenance costs which arise from time to time. Unrestricted funds were maintained at this level throughout the year together with sufficient funds to cover the cost of the building development.

The Nightingale Centre (Unitarian)
Trading as The Nightingale Centre

Financial Review

Kathryn Breen has settled into her centre manager role admirably. One major achievement has been building her enthusiastic staff team who are fully committed to providing a quality service to our guests. Recruiting sufficient employees to match customer demand has resulted in a significant increase in wage costs. Inevitably even though we increased our prices by 10%, in common with other hospitality venues, the increase in operational costs, for example food, resulted in overall expenditure rising by over 20%. Income from our Barleycroft properties and investments, plus our strong cashflow keeps the Centre's operation as a hospitality enterprise viable.

Once again, we are grateful to our Friends of Hucklow who donated nearly £12,000. Two legacies totalling £75,724 have been ringfenced for improvements to the Centre's facilities.

We are proud of attracting a diverse range of guests to enjoy the special atmosphere at the centre. Approximately 80% of whom return year after year. Bookings for the next two years are very healthy with new groups attracted by our competitive prices and attractive setting.

Kathryn's future focus is to increase the number of guests visiting the Centre and to develop exciting new initiatives to bring in more income.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Organisational structure

There has been a significant change in the organisation structure during the course of this financial year. Until 31st August 2024 the Managing Trustees were the persons who were the members of the Executive Committee (EC) of The General Assembly of Unitarian and Free Christian Churches (GA) who delegated the active management of The Nightingale Centre (NC) to a Management Committee. Following a governance review the EC acting as trustees of the GA made the decision to move towards achieving Charitable Incorporated Organisation (CIO) status for the GA.

With the GA moving to CIO status, it was considered timely to regularise the position of the NC charity as well. Both the EC and the NC Management Committee, after seeking advice and subsequent approval of the Charity Commission, felt that it would be appropriate as a first step, to combine the responsibilities of trusteeship with the active management of the Centre and transfer the trusteeships of the NC from the EC to the current Management Committee. This would then enable the NC to make an application to become a CIO.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

242256

Principal address

The Nightingale Centre
Great Hucklow
Buxton
Derbyshire
SK17 8RH

The Nightingale Centre (Unitarian)
Trading as The Nightingale Centre

Report of the Trustees
for the Year Ended 30 September 2024

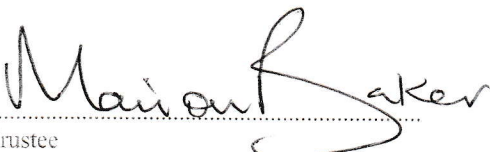
Trustees

Rev W Thomas - Resigned 07/03/24
Rev C Cartwright - Resigned 05/02/24
Rev R Whiteman - End of term 06/04/24
Rev J James - Resigned 31/08/24
A J Bates - Resigned 31/08/24
S Hall - Resigned 31/08/24
Z Baker - Resigned 31/08/24
S Benfield - Resigned 31/08/24
L Dobson - Resigned 31/08/24
S Morrison - Resigned 31/08/24
J Jacobs
M Baker - Appointed 31/08/24
C Partington - Appointed 31/08/24
D Hewerdine - Appointed 31/08/24
C Masztalerz - Appointed 31/08/24
S Cooper - Appointed 31/08/24
J Rowland - Appointed 31/08/24
P Horsfield - Appointed 31/08/24
R Crompton - Appointed 31/08/24
M Tracey - Appointed 31/08/24

Independent Examiner

Matthew Howe BA FCA
ICAEW
Wilson Howe Limited
Chartered Accountants
212A Bocking Lane
Greenhill
Sheffield
Yorkshire
S8 7BP

Approved by order of the board of trustees on.....10/5/2025..... and signed on its behalf by:


.....
Trustee

Independent Examiner's Report to the Trustees of
The Nightingale Centre (Unitarian)

Independent examiner's report to the trustees of The Nightingale Centre (Unitarian)

I report to the charity trustees on my examination of the accounts of The Nightingale Centre (Unitarian) (the Trust) for the year ended 30 September 2024.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW 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 that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Matthew Howe BA FCA
ICAEW
Wilson Howe Limited
Chartered Accountants
212A Bocking Lane
Greenhill
Sheffield
Yorkshire
S8 7BP

Date:

The Nightingale Centre (Unitarian)
Trading as The Nightingale Centre

Statement of Financial Activities
for the Year Ended 30 September 2024

	Notes	30.9.24 Unrestricted funds £	30.9.23 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		87,662	11,874
Charitable activities			
Residents and visitors		326,359	304,693
Other trading activities	2	36,262	33,855
Investment income	3	<u>32,408</u>	<u>31,453</u>
Total		<u>482,691</u>	<u>381,875</u>
EXPENDITURE ON			
Raising funds		51,863	40,962
Charitable activities			
Residents and visitors		465,352	367,245
Administration costs		<u>1,410</u>	<u>1,410</u>
Total		<u>518,625</u>	<u>409,617</u>
Net gains on investments		<u>23,263</u>	<u>43,597</u>
NET INCOME/(EXPENDITURE)		(12,671)	15,855
RECONCILIATION OF FUNDS			
As restated		3,061,413	3,045,558
TOTAL FUNDS CARRIED FORWARD		<u>3,048,742</u>	<u>3,061,413</u>

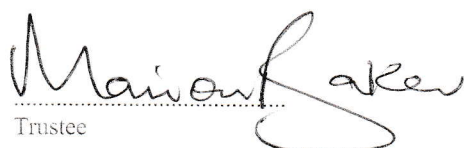
The notes form part of these financial statements

The Nightingale Centre (Unitarian)
Trading as The Nightingale Centre

Balance Sheet
30 September 2024

	Notes	30.9.24 Unrestricted funds £	30.9.23 Total funds £
FIXED ASSETS			
Tangible assets	7	1,172,373	1,179,228
Investments			
Investments	8	242,359	219,328
Investment property	9	<u>1,090,689</u>	<u>1,090,457</u>
		2,505,421	2,489,013
 CURRENT ASSETS			
Stocks	10	3,590	3,321
Debtors	11	59,754	31,550
Cash at bank and in hand		<u>576,157</u>	<u>634,009</u>
		639,501	668,880
 CREDITORS			
Amounts falling due within one year	12	<u>(96,180)</u>	<u>(96,480)</u>
 NET CURRENT ASSETS		<u>543,321</u>	<u>572,400</u>
 TOTAL ASSETS LESS CURRENT LIABILITIES		<u>3,048,742</u>	<u>3,061,413</u>
 NET ASSETS		<u>3,048,742</u>	<u>3,061,413</u>
 FUNDS	13		
Unrestricted funds		<u>3,048,742</u>	<u>3,061,413</u>
 TOTAL FUNDS		<u>3,048,742</u>	<u>3,061,413</u>

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


Trustee

The notes form part of these financial statements

The Nightingale Centre (Unitarian)
Trading as The Nightingale Centre

Notes to the Financial Statements
for the Year Ended 30 September 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Property improvements	- 4% per annum
Fixtures and fittings	- 10% per annum

Investments

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Investments are shown in the Balance Sheet at market value. Any unrealised gains (losses) are treated as part of the capital of the individual fund.

Stocks

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

The Nightingale Centre (Unitarian)
Trading as The Nightingale Centre

Notes to the Financial Statements - continued
for the Year Ended 30 September 2024

2.	OTHER TRADING ACTIVITIES	30.9.24	30.9.23
		£	£
	Charges to residents and day visitors	33,447	33,447
	Sponsorships	<u>408</u>	<u>408</u>
		<u>33,855</u>	<u>33,855</u>

3.	INVESTMENT INCOME	30.9.24	30.9.23
		£	£
	Rents received	20,531	22,702
	Other fixed asset investment - FII	2,933	4,783
	Deposit account interest	<u>8,944</u>	<u>3,968</u>
		<u>32,408</u>	<u>31,453</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2024 nor for the year ended 30 September 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2024 nor for the year ended 30 September 2023.

5. STAFF COSTS

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

	30.9.24	30.9.23
Management and administration	<u>20</u>	<u>16</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	11,874
Charitable activities	
Residents and visitors	304,693
Other trading activities	33,855
Investment income	<u>31,453</u>
Total	<u>381,875</u>
EXPENDITURE ON	
Raising funds	40,962

The Nightingale Centre (Unitarian)
Trading as The Nightingale Centre

Notes to the Financial Statements - continued
for the Year Ended 30 September 2024

6. **COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £
Charitable activities	
Residents and visitors	367,245
Administration costs	<u>1,410</u>
Total	<u>409,617</u>
Net gains on investments	<u>43,597</u>
NET INCOME	15,855
 RECONCILIATION OF FUNDS	
Total funds brought forward	<u>3,045,558</u>
TOTAL FUNDS CARRIED FORWARD	<u>3,061,413</u>

7. **TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Fixtures and fittings £	Totals £
COST				
At 1 October 2023 and 30 September 2024	<u>1,083,097</u>	<u>824,481</u>	<u>395,562</u>	<u>2,303,140</u>
DEPRECIATION				
At 1 October 2023	-	728,350	395,562	872,064
Charge for year	<u>-</u>	<u>6,855</u>	<u>-</u>	<u>6,855</u>
At 30 September 2024	<u>-</u>	<u>735,205</u>	<u>395,562</u>	<u>1,130,767</u>
NET BOOK VALUE				
At 30 September 2024	<u>1,083,097</u>	<u>89,276</u>	<u>-</u>	<u>1,172,373</u>
At 30 September 2023	<u>1,083,097</u>	<u>96,131</u>	<u>-</u>	<u>1,179,228</u>

The land and buildings are vested in the British and Foreign Unitarian Association (Incorporated) as Custodian Trustee.

The land and buildings were valued at £1,665,000 at 30 September 1999. For the purposes of capitalising the land and buildings the value of improvements amounting to £253,353 at 30 September 1999 were deducted from the overall valuation to arrive at the valuation of land and buildings of £1,411,647. In 2018 the Barleycroft residential properties, with an attributable 1999 value of £328,550, were reclassified as Investment Properties.

The Nightingale Centre (Unitarian)
Trading as The Nightingale Centre

Notes to the Financial Statements - continued
for the Year Ended 30 September 2024

8. **FIXED ASSET INVESTMENTS**

	Listed investments £
MARKET VALUE	
At 1 October 2023	219,328
Revaluations	<u>23,031</u>
At 30 September 2024	<u>242,359</u>
NET BOOK VALUE	
At 30 September 2024	<u>242,359</u>
At 30 September 2023	<u>219,328</u>

There were no investment assets outside the UK.

The historical cost of these investments is £179,000 (2022 - £179,000).

9. **INVESTMENT PROPERTY**

Each year the Trustees consider the market valuation of the investment properties. Any change in value is treated as an unrealised gain or loss in the Statement of Financial Affairs and the movement is reflected in the Capital Fund.

The Barleycroft residential properties have an attributable 1999 value of £328,550. The original cost is unknown.

Fair value at 30 September 2024 is represented by:

	£
Valuation in 2020	931,522
Valuation in 2021	104,330
Valuation in 2022	147,091
Prior year adjustment	(126,299)
Valuation in 2023	33,813
Valuation in 2024	<u>232</u>
	<u>1,090,689</u>

The Nightingale Centre (Unitarian)
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Notes to the Financial Statements - continued
for the Year Ended 30 September 2024

10.	STOCKS	30.9.24	30.9.23
		£	£
	Stocks	<u>3,590</u>	<u>3,321</u>
11.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	30.9.24	30.9.22
		£	£
	Trade debtors	29,754	50
	Other debtors	-	1,500
	Prepayments and accrued income	<u>30,000</u>	<u>30,000</u>
		<u>59,754</u>	<u>31,550</u>

The Nightingale Centre (Unitarian)
Trading as The Nightingale Centre

Notes to the Financial Statements - continued
for the Year Ended 30 September 2024

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.24	30.9.23
	£	£
Trade creditors	3,267	23,185
Taxation and social security	15,496	14,158
Other creditors	<u>77,417</u>	<u>59,137</u>
	<u>96,180</u>	<u>96,480</u>

13. MOVEMENT IN FUNDS

	At 1/10/23 £	Net movement in funds £	At 30/9/24
Unrestricted funds			
General fund	492,817	(35,934)	456,883
Mark Anthony James Legacy Fund	400,000	-	400,000
Capital fund	<u>2,168,596</u>	<u>23,263</u>	<u>2,191,859</u>
	<u>3,061,413</u>	<u>(12,671)</u>	<u>3,048,742</u>
TOTAL FUNDS	<u>3,061,413</u>	<u>(12,671)</u>	<u>3,048,742</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	482,691	(518,625)	-	(35,934)
Capital fund	<u>-</u>	<u>-</u>	<u>23,263</u>	<u>23,263</u>
	<u>482,691</u>	<u>(518,625)</u>	<u>23,263</u>	<u>(12,671)</u>
TOTAL FUNDS	<u>482,691</u>	<u>(518,625)</u>	<u>23,263</u>	<u>(12,671)</u>

Comparatives for movement in funds

	At 1/10/22 £	Net movement in funds £	At 30/9/23
Unrestricted funds			
General fund	520,559	(27,742)	492,817
Mark Anthony James Legacy Fund	400,000	-	400,000
Capital fund	<u>2,124,999</u>	<u>43,597</u>	<u>2,168,596</u>
	<u>3,045,558</u>	<u>(15,855)</u>	<u>3,061,413</u>
TOTAL FUNDS	<u>3,045,558</u>	<u>(15,855)</u>	<u>3,061,413</u>

The Nightingale Centre (Unitarian)
Trading as The Nightingale Centre

Notes to the Financial Statements - continued
for the Year Ended 30 September 2024

13. **MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	381,875	(409,617)	-	(27,742)
Capital fund	<u>-</u>	<u>-</u>	<u>43,597</u>	<u>43,597</u>
	<u>381,875</u>	<u>(409,617)</u>	<u>43,597</u>	<u>15,855</u>
TOTAL FUNDS	<u>381,875</u>	<u>(409,617)</u>	<u>43,597</u>	<u>15,855</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/10/22 £	Net movement in funds £	At 30/9/24 £
Unrestricted funds			
General fund	520,559	(63,676)	456,883
Mark Anthony James Legacy Fund	400,000	-	400,000
Capital fund	<u>2,124,999</u>	<u>66,860</u>	<u>2,191,859</u>
	<u>3,045,558</u>	<u>3,184</u>	<u>3,048,742</u>
TOTAL FUNDS	<u>3,045,558</u>	<u>3,184</u>	<u>3,048,742</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	864,566	(928,242)	-	(63,676)
Capital fund	<u>-</u>	<u>-</u>	<u>66,860</u>	<u>66,860</u>
	<u>864,566</u>	<u>(928,242)</u>	<u>66,860</u>	<u>3,184</u>
TOTAL FUNDS	<u>864,566</u>	<u>(928,242)</u>	<u>66,860</u>	<u>3,184</u>

The Nightingale Centre (Unitarian)
Trading as The Nightingale Centre

Notes to the Financial Statements - continued
for the Year Ended 30 September 2024

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2024.

The Nightingale Centre (Unitarian)
Trading as The Nightingale Centre

Detailed Statement of Financial Activities
for the Year Ended 30 September 2024

	30.9.24	30.9.23
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	87,662	11,874
Other trading activities		
Shop income	35,823	33,447
Sponsorships	<u>439</u>	<u>408</u>
	36,262	33,855
Investment income		
Rents received	20,531	22,702
Other fixed asset inv - UnFII	2,933	4,783
Deposit account interest	<u>8,944</u>	<u>3,968</u>
	32,408	31,453
Charitable activities		
Unitarian charitable activities	121,798	113,721
Send a Child to Hucklow Fund	53,734	50,171
Ancillary trading	3,954	3,667
Educational and other charitable activities	146,873	137,134
Government grants	—	—
	<u>326,359</u>	<u>304,693</u>
Total incoming resources	482,691	381,875
EXPENDITURE		
Other trading activities		
Costs allocated to "activities for generating funds"	51,863	40,962
Charitable activities		
Wages	258,782	201,742
Social security	8,674	3,650
Pensions	3,418	3,335
Food and catering purchases	62,772	57,807
Insurance	8,047	7,659
Utilities	27,568	28,082
Telephone	1,959	895
Postage and stationery	1,358	1,816
Advertising	1,900	2,780
Committee expenses	1,383	2,634
Consultancy fees	28,561	20,956
Repairs and renewals	86,165	59,593
Carried forward	<u>490,587</u>	<u>390,949</u>

This page does not form part of the statutory financial statements

The Nightingale Centre (Unitarian)
Trading as The Nightingale Centre

Detailed Statement of Financial Activities
for the Year Ended 30 September 2024

	30.9.24	30.9.23
	£	£
Charitable activities	490,587	390,949
Brought forward	16,760	7,756
Laundry	1,517	2,249
Staff travel and training	1,495	1,293
Bank charges	6,856	5,960
Depreciation of property improvements		
	<u>(51,863)</u>	<u>(40,962)</u>
Less: costs allocated to "activities for generating funds"	517,215	408,207
 Support costs		
Governance costs	<u>1,410</u>	<u>1,410</u>
Accountancy and legal fees		
Total resources expended	<u>518,625</u>	<u>409,617</u>
Net expenditure	<u>(35,934)</u>	<u>(27,742)</u>

This page does not form part of the statutory financial statements

THE NIGHTINGALE CENTRE (UNITARIAN)

England & Wales - Charity number 242256

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30 September 2023

for

The Nightingale Centre (Unitarian)
Trading as The Nightingale Centre

Wilson Howe Limited
Chartered Accountants
212A Bocking Lane
Greenhill
Sheffield
Yorkshire
S8 7BP

The Nightingale Centre (Unitarian)
Trading as The Nightingale Centre

Contents of the Financial Statements
for the Year Ended 30 September 2023

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Detailed Statement of Financial Activities	14 to 15

The Nightingale Centre (Unitarian)
Trading as The Nightingale Centre

Report of the Trustees
for the Year Ended 30 September 2023

The trustees present their report with the financial statements of the charity for the year ended 30 September 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Object of the Charity is for the benefit of the public, to further the religious and other charitable work of the Unitarian and Free Christian Churches including:

- a) the relief of those in need by reason of age, ill-health, financial hardship or other disadvantage; and
- b) the provision of facilities for the education of students of educational establishments.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The last 12 months have seen a flurry of activity at The Nightingale Centre with some unexpected challenges too! The most significant of these being the mini tornado which whirled its way through Great Hucklow at about 6 a.m. on Monday 13th March 2023 causing damage to buildings in the village, including the Centre, and uprooting trees in several places. The Centre suffered extensive damage to several parts of the roof, trees and walls which were crushed by falling trees and floating debris from the greenhouse and sheds which were completely destroyed. Fortunately, there was little internal damage other than leaks from the damage to the roof. It is a testament to the staff and local volunteers that the Centre was able to re-open only 4 days later though with restrictions in using the grounds due to the continuing danger of loose debris falling.

It was some time before all the damage could be repaired and those restrictions lifted. Throughout that time, we were grateful to all the Staff who continued to provide an excellent service, and to our guests who patiently accepted the restrictions with understanding and good humour!

Guest bookings continued to increase with new bookings jostling for availability alongside our regular and popular events such as Christmas weekend in December and the Winter Walking Weekends in January. We were delighted to welcome back the Unitarian Summer School for the first time since before the pandemic and congratulate the organisers for creating a successful and inspiring hybrid programme, enabling those unable to attend in person to join in many of the activities online.

Of course, no Annual report would be complete without mention of the Send a Child to Hucklow weeks which again increased in number giving even more children from inner cities the opportunity to experience our beautiful Centre and the countryside surrounding it for the first time for many, to have fun, eat well and make memories which will be with them forever.

The Centre's stall had good visibility at the General Assembly meetings. The key benefit of our attendance, as always, was promotion of the Centre and what it can offer for potential guest groups, but, in addition to this, the silent auction raised significant funds for the Centre, supplementing the generous donations received during the year from many supporters, including our Friends of the Nightingale Centre.

There have been some changes to our Staff team during the year and, as we approach 1st October we are looking forward to working with Kathryn Breen, who takes up her post as Centre Manager in October 2023. Our new Chef Manager, Pip Franklin, also takes up her post in October and is committed to continuing to introduce new recipes and menus, using more home grown produce and ensuring that all dietary requirements are well met. Our 3 Ukrainian members of staff continue to add much to our team bringing ideas from their own culture with their increasing confidence in speaking English.

The members of the Management Committee work hard to support the staff when needed with their main focus planning forward looking strategies and managing the buildings to ensure future viability. There are several major projects ongoing or in the pipeline which were interrupted by the pandemic. These include updating our technology (including wifi access), improvements to our electricity supply infrastructure to accommodate a greener option to the present oil heating system, roof improvement to eliminate the problem valley gutters and increasing the number of ensuite bedrooms. All these take considerable research and planning to ensure minimum disruption to our guests.

Finally, as we look forward to the year ahead, we are delighted to announce that our gardening team, June and Sam, have successfully applied to be included in the National Garden Scheme Open Gardens project next year. Our gardens will be open on Saturday 31st August and Sunday 1st September 2024. Accommodation will be available at the usual costs for any guests wishing to stay and enjoy the event. There will be opportunities for volunteering, in the gardens, serving drinks and cakes, etc. Some bookings have already been made! So, make a note in your diaries, contact the Centre info@thenightingalecentre.org.uk and look forward to a very special weekend.

The Nightingale Centre (Unitarian)
Trading as The Nightingale Centre

FINANCIAL REVIEW

Reserves policy

It is the policy of the Charity to maintain unrestricted funds, which are the free reserves of the Charity, at a level that equates to approximately one year's unrestricted expenditure. This provides sufficient funds to cover management, administration and support costs and to respond to emergency maintenance costs which arise from time to time. Unrestricted funds were maintained at this level throughout the year together with sufficient funds to cover the cost of the building development.

Financial Review

Last year our report stated that we are getting back to normal...or so we thought.

In January we recruited a new Manager for the Centre. That person stayed with us for only a few weeks before resigning. This left us without a manager for several months as we deliberated over what to do and re-recruited. This in turn has flattered our employment costs for the year.

In March the site was hit by a tornado causing around £35,000 of damage. The costs have been met by our insurance, however there was considerable site disruption for staff and visitors.

Like many organisations we have had to increase our staff wages to remain competitive at retaining and recruiting staff. This in turn along with increased utility and food costs has meant that we have had to increase the charges to visitors. So far the visitor numbers have held up. This is a great reflection on all our staff who have provided terrific service over what has been a challenging time.

We have received over £10,000 in donations this year. Thank you to everyone that has done so

Looking ahead, we know that given our bookings are looking healthy, in order to cover our operating costs and break even we will need to increase our prices again. The Centre remains viable in part through the investments in property and the stock market.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Organisational structure

The Managing Trustees are the persons who are the members for the time being of the Executive Committee of The General Assembly of Unitarian and Free Christian Churches. The Executive Committee shall comprise eight persons elected by a postal ballot and an Honorary Treasurer. The Honorary Treasurer will be a voting member of the Executive Committee. The Executive Committee elections will be held every two years with four members elected at each election to serve for a term of four years, taking office at the end of the Annual General Meetings following their election. Under the terms of the Scheme the Managing Trustees may delegate the administrative function of management to an appointed Committee. The Committee known as The Nightingale Centre Management Committee is appointed by the Managing Trustees every three years. The members of the Managing Committee are: Marion Baker (Chairman), Michael Tracey (Secretary), Ian Hicks (Financial Secretary), Colin Partington, Dot Hewerdine, Richard Merritt, Cathie Masztalerz, John Rowland, Karen Hicks and Sue Catts. The ultimate responsibility for management of the charity remains with the Trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

242256

Principal address

The Nightingale Centre Great
Hucklow
Buxton Derbyshire
SK17 8RH

The Nightingale Centre (Unitarian)
Trading as The Nightingale Centre

Report of the Trustees
for the Year Ended 30 September 2023

Trustees

M Baker (Resigned 8/4/23)
R Ince (Resigned 8/4/23)
H Dumbleton (Resigned 8/4/23)
Rev W Thomas (Appointed 8/4/23)
A J Bates (Appointed 8/4/23)
Simon Hall (Reappointed 20/7/23)
Rev C Cartwright
Rev J James
J Jacobs
Rev R Whiteman

Independent Examiner

Matthew Howe BA FCA
ICAEW
Wilson Howe Limited
Chartered Accountants
212A Bocking Lane
Greenhill
Sheffield
Yorkshire
S8 7BP

Approved by order of the board of trustees on.....**31st August 2024**..... and signed on its behalf by:



.....
Trustee

**Independent Examiner's Report to the Trustees of
The Nightingale Centre (Unitarian)**

Independent examiner's report to the trustees of The Nightingale Centre (Unitarian)

I report to the charity trustees on my examination of the accounts of The Nightingale Centre (Unitarian) (the Trust) for the year ended 30 September 2023.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW 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 that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Matthew Howe BA FCA
ICAEW
Wilson Howe Limited
Chartered Accountants
212A Bocking Lane
Greenhill
Sheffield
Yorkshire
S8 7BP

Date:

The Nightingale Centre (Unitarian)
Trading as The Nightingale Centre

Statement of Financial Activities
for the Year Ended 30 September 2023

	Notes	30.9.23 Unrestricted funds £	30.9.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		11,874	13,788
Charitable activities			
Residents and visitors		304,693	264,681
Government grants		-	1,875
Other trading activities	2	33,855	29,410
Investment income	3	<u>31,453</u>	<u>31,905</u>
Total		<u>381,875</u>	<u>341,659</u>
EXPENDITURE ON			
Raising funds		40,962	48,613
Charitable activities			
Residents and visitors		367,245	508,110
Administration costs		<u>1,410</u>	<u>1,305</u>
Total		<u>409,617</u>	<u>558,028</u>
Net gains on investments		<u>43,597</u>	<u>132,349</u>
NET INCOME/(EXPENDITURE)		15,855	(84,020)
RECONCILIATION OF FUNDS			
Total funds brought forward			
As previously reported		3,171,857	3,255,877
Prior period adjustment		(126,299)	-
As restated		<u>3,045,558</u>	<u>3,255,877</u>
TOTAL FUNDS CARRIED FORWARD		<u>3,061,413</u>	<u>3,171,857</u>

The notes form part of these financial statements

The Nightingale Centre (Unitarian)
Trading as The Nightingale Centre

Balance Sheet
30 September 2023

	Notes	30.9.23 Unrestricted funds £	30.9.22 Total funds £
FIXED ASSETS			
Tangible assets	7	1,179,228	1,185,188
Investments			
Investments	8	219,328	209,544
Investment property	9	<u>1,090,457</u>	<u>1,182,943</u>
		2,489,013	2,577,675
CURRENT ASSETS			
Stocks	10	3,321	945
Debtors	11	31,550	42,450
Cash at bank and in hand		<u>634,009</u>	<u>621,965</u>
		668,880	665,360
CREDITORS			
Amounts falling due within one year	12	(96,480)	(71,178)
		<hr/>	<hr/>
NET CURRENT ASSETS		<u>572,400</u>	<u>594,182</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		3,061,413	3,171,857
		<hr/>	<hr/>
NET ASSETS		<u>3,061,413</u>	<u>3,171,857</u>
FUNDS			
Unrestricted funds	13	<u>3,061,413</u>	<u>3,171,857</u>
TOTAL FUNDS		<u>3,061,413</u>	<u>3,171,857</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ...~~31st August 2024~~...and were signed on its behalf by:



.....

Trustee

The notes form part of these financial statements

The Nightingale Centre (Unitarian)
Trading as The Nightingale Centre

Notes to the Financial Statements
for the Year Ended 30 September 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Property improvements	- 4% per annum
Fixtures and fittings	- 10% per annum

Investments

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Investments are shown in the Balance Sheet at market value. Any unrealised gains (losses) are treated as part of the capital of the individual fund.

Stocks

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

The Nightingale Centre (Unitarian)
Trading as The Nightingale Centre

Notes to the Financial Statements - continued
for the Year Ended 30 September 2023

2. OTHER TRADING ACTIVITIES	30.9.23	30.9.22
	£	£
Charges to residents and day visitors	33,447	29,031
Sponsorships	<u>408</u>	<u>379</u>
	<u>33,855</u>	<u>29,410</u>

3. INVESTMENT INCOME	30.9.23	30.9.22
	£	£
Rents received	22,702	27,281
Other fixed asset investment - FII	4,783	3,617
Deposit account interest	<u>3,968</u>	<u>31</u>
	<u>31,453</u>	<u>30,929</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2023 nor for the year ended 30 September 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2023 nor for the year ended 30 September 2022.

5. STAFF COSTS

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

	30.9.23	30.9.22
Management and administration	<u>16</u>	<u>10</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	13,788
Charitable activities	
Residents and visitors	264,681
Other trading activities	29,410
Investment income	<u>31,905</u>
Total	<u>341,659</u>
EXPENDITURE ON	
Raising funds	48,613

The Nightingale Centre (Unitarian)
Trading as The Nightingale Centre

Notes to the Financial Statements - continued
for the Year Ended 30 September 2023

6.	COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted funds
		£
	Charitable activities	
	Residents and visitors	508,110
	Administration costs	<u>1,305</u>
	Total	<u>558,028</u>
	Net gains on investments	<u>132,349</u>
	NET INCOME	(84,020)
	RECONCILIATION OF FUNDS	
	Total funds brought forward	3,255,877
	TOTAL FUNDS CARRIED FORWARD	<u><u>3,171,857</u></u>

7. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Totals £
COST				
At 1 October 2022 and 30 September 2023	<u>1,083,097</u>	<u>824,481</u>	<u>395,562</u>	<u>2,303,140</u>
DEPRECIATION				
At 1 October 2022	-	722,502	395,562	872,064
Charge for year	<u>-</u>	<u>5,960</u>	<u>-</u>	<u>5,960</u>
At 30 September 2023	<u>-</u>	<u>728,350</u>	<u>395,562</u>	<u>1,123,912</u>
NET BOOK VALUE				
At 30 September 2023	<u>1,083,097</u>	<u>96,131</u>	<u>-</u>	<u>1,179,228</u>
At 30 September 2022	<u>1,083,097</u>	<u>102,091</u>	<u>-</u>	<u>1,185,188</u>

The land and buildings are vested in the British and Foreign Unitarian Association (Incorporated) as Custodian Trustee.

The land and buildings were valued at £1,665,000 at 30 September 1999. For the purposes of capitalising the land and buildings the value of improvements amounting to £253,353 at 30 September 1999 were deducted from the overall valuation to arrive at the valuation of land and buildings of £1,411,647. In 2018 the Barleycroft residential properties, with an attributable 1999 value of £328,550, were reclassified as Investment Properties.

The Nightingale Centre (Unitarian)
Trading as The Nightingale Centre

Notes to the Financial Statements - continued
for the Year Ended 30 September 2023

8. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 October 2022	209,544
Revaluations	<u>9,784</u>
At 30 September 2023	<u>219,328</u>
NET BOOK VALUE	
At 30 September 2023	<u>219,328</u>
At 30 September 2022	<u>209,544</u>

There were no investment assets outside the UK.

The historical cost of these investments is £179,000 (2022 - £179,000).

9. INVESTMENT PROPERTY

Each year the Trustees consider the market valuation of the investment properties. Any change in value is treated as an unrealised gain or loss in the Statement of Financial Affairs and the movement is reflected in the Capital Fund.

The Barleycroft residential properties have an attributable 1999 value of £328,550. The original cost is unknown.

Fair value at 30 September 2023 is represented by:

	£
Valuation in 2020	931,522
Valuation in 2021	104,330
Valuation in 2022	147,091
Prior year adjustment	(126,299)
Valuation in 2023	<u>33,813</u>
	<u>1,090,457</u>

The Nightingale Centre (Unitarian)
Trading as The Nightingale Centre

Notes to the Financial Statements - continued
for the Year Ended 30 September 2023

10. STOCKS	30.9.23	30.9.22
	£	£
Stocks	<u>3,321</u>	<u>945</u>
11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	30.9.23	30.9.22
	£	£
Trade debtors	50	12,450
Other debtors	1,500	-
Prepayments and accrued income	<u>30,000</u>	<u>30,000</u>
	<u>31,550</u>	<u>42,450</u>

The Nightingale Centre (Unitarian)
Trading as The Nightingale Centre

Notes to the Financial Statements - continued
for the Year Ended 30 September 2023

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.23	30.9.22
	£	£
Trade creditors	23,185	702
Taxation and social security	14,158	17,509
Other creditors	<u>59,137</u>	<u>52,967</u>
	<u>96,480</u>	<u>71,178</u>

13. MOVEMENT IN FUNDS

	At 1/10/22 £	Net movement in funds £	At 30/9/23
Unrestricted funds			
General fund	520,559	(27,742)	492,817
Mark Anthony James Legacy Fund	400,000	-	400,000
Capital fund	<u>2,251,298</u>	<u>(82,702)</u>	<u>2,168,596</u>
	<u>3,171,857</u>	<u>(110,444)</u>	<u>3,061,413</u>
TOTAL FUNDS	<u>3,171,857</u>	<u>(110,444)</u>	<u>3,061,413</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	381,875	(409,617)	-	(27,742)
Capital fund	-	-	<u>(82,702)</u>	<u>(82,702)</u>
	<u>341,659</u>	<u>(558,028)</u>	<u>(82,702)</u>	<u>(110,444)</u>
TOTAL FUNDS	<u>341,659</u>	<u>(558,028)</u>	<u>(82,702)</u>	<u>(110,444)</u>

Comparatives for movement in funds

	At 1/10/21 £	Net movement in funds £	At 30/9/22
Unrestricted funds			
General fund	736,928	(216,369)	520,559
Mark Anthony James Legacy Fund	400,000	-	400,000
Capital fund	<u>2,118,949</u>	<u>132,349</u>	<u>2,251,298</u>
	<u>3,255,877</u>	<u>(84,020)</u>	<u>3,171,857</u>
TOTAL FUNDS	<u>3,255,877</u>	<u>(84,020)</u>	<u>3,171,857</u>

The Nightingale Centre (Unitarian)
Trading as The Nightingale Centre

Notes to the Financial Statements - continued
for the Year Ended 30 September 2023

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	341,659	(558,028)	-	(216,369)
Capital fund	<u>-</u>	<u>-</u>	<u>132,349</u>	<u>132,349</u>
	<u>341,659</u>	<u>(558,028)</u>	<u>132,349</u>	<u>(84,020)</u>
TOTAL FUNDS	<u>341,659</u>	<u>(558,028)</u>	<u>132,349</u>	<u>(84,020)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/10/21 £	Net movement in funds £	At 30/9/23 £
Unrestricted funds			
General fund	736,928	(244,111)	492,817
Mark Anthony James Legacy Fund	400,000	-	400,000
Capital fund	<u>2,014,619</u>	<u>49,647</u>	<u>2,168,596</u>
	<u>3,255,877</u>	<u>(194,464)</u>	<u>3,061,413</u>
TOTAL FUNDS	<u>3,255,877</u>	<u>(194,464)</u>	<u>3,061,413</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	723,534	(967,645)	-	(244,111)
Capital fund	<u>-</u>	<u>-</u>	<u>49,647</u>	<u>49,647</u>
	<u>723,534</u>	<u>(967,645)</u>	<u>49,647</u>	<u>(194,464)</u>
TOTAL FUNDS	<u>723,534</u>	<u>(967,645)</u>	<u>49,647</u>	<u>(194,464)</u>

The Nightingale Centre (Unitarian)
Trading as The Nightingale Centre

Notes to the Financial Statements - continued
for the Year Ended 30 September 2023

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2023.

The Nightingale Centre (Unitarian)
Trading as The Nightingale Centre

Detailed Statement of Financial Activities
for the Year Ended 30 September 2023

	30.9.23	30.9.22
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	11,874	13,788
Other trading activities		
Shop income	33,447	29,031
Sponsorships	<u>408</u>	<u>379</u>
	33,855	29,410
Investment income		
Rents received	22,702	27,281
Other fixed asset inv - UnFII	4,783	4,296
Deposit account interest	<u>3,968</u>	<u>328</u>
	31,453	31,905
Charitable activities		
Unitarian charitable activities	113,721	98,704
Send a Child to Hucklow Fund	50,171	43,546
Ancillary trading	3,667	3,406
Educational and other charitable activities	137,134	119,025
Government grants	<u>-</u>	<u>1,875</u>
	<u>304,693</u>	<u>266,556</u>
Total incoming resources	381,875	341,659
EXPENDITURE		
Other trading activities		
Costs allocated to “activities for generating funds”	40,962	48,613
Charitable activities		
Wages	201,742	164,846
Social security	3,650	6,108
Pensions	3,335	3,346
Food and catering purchases	57,807	44,122
Insurance	7,659	7,576
Utilities	28,082	28,931
Telephone	895	619
Postage and stationery	1,816	1,372
Advertising	2,780	5,192
Committee expenses	2,634	1,326
Consultancy fees	20,956	8,439
Repairs and renewals	59,593	29,807
Carried forward	390,949	264,197

This page does not form part of the statutory financial statements

The Nightingale Centre (Unitarian)
Trading as The Nightingale Centre

Detailed Statement of Financial Activities
for the Year Ended 30 September 2023

	30.9.23	30.9.22
	£	£
Charitable activities		
Brought forward	390,949	264,197
Laundry	7,756	5,056
Staff travel and training	2,249	2,252
Bank charges	1,293	1,841
Depreciation of property improvements	5,960	173,990
Impairment review	-	71,898
Less: costs allocated to “activities for generating funds”	<u>(40,962)</u>	<u>(48,613)</u>
	408,207	470,621
Support costs		
Governance costs		
Accountancy and legal fees	<u>1,410</u>	<u>1,305</u>
Total resources expended	<u>409,617</u>	<u>558,028</u>
Net expenditure	<u>(27,742)</u>	<u>(216,369)</u>

THE NIGHTINGALE CENTRE (UNITARIAN)

England & Wales - Charity number 242256

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30 September 2022

for
The Nightingale Centre (Unitarian)
Trading as The Nightingale Centre

Wilson Howe Limited
Chartered Accountants
212A Bocking Lane
Greenhill
Sheffield
Yorkshire
S8 7BP

The Nightingale Centre (Unitarian)
Trading as The Nightingale Centre

Contents of the Financial Statements
for the Year Ended 30 September 2022

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Detailed Statement of Financial Activities	14 to 15

The Nightingale Centre (Unitarian)
Trading as The Nightingale Centre

Report of the Trustees for the Year
Ended 30 September 2022

The trustees present their report with the financial statements of the charity for the year ended 30 September 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Object of the Charity is for the benefit of the public, to further the religious and other charitable work of the Unitarian and Free Christian Churches including:

- a) the relief of those in need by reason of age, ill-health, financial hardship or other disadvantage; and
- b) the provision of facilities for the education of students of educational establishments.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

October 2021 saw the beginning of a quieter time at The Nightingale Centre enabling the staff to tackle the many tasks that cannot be tackled when the Centre is buzzing with guests. It was an opportunity to take stock of the hectic months since re-opening after lockdown restrictions were eased and for our hard working staff to take some much needed holidays.

Guests continued to book and our regular Christmas weekend in December and the ever popular Winter Walking Weekends in January were a joy having been much missed during the lockdown. Though flexibility was key in responding to last minute changes due to Covid, confidence began to grow as additional bookings were confirmed and the Centre was prepared for a full summer.

We were delighted to welcome back the Send a Child to Hucklow groups with extra weeks to make up for some of those cancelled the previous year. Most of our regular bookings returned and new enquiries translated into firm bookings leading to a very full diary!

Although the centre continues to attract bookings from new groups as well as repeat bookings (not least from schools and for Send a Child to Hucklow groups), we still have some periods of lower occupancy, especially in the off-peak months of the year. We have found it important to acknowledge that, although, for many Unitarians, Hucklow is a special place, even their “spiritual home”, there are at least as many Unitarians who have never visited the Centre. We have been grateful that the General Assembly has given a more prominent position to events at the Centre on its website and a number of articles in the Inquirer in the last year have brought the Centre to the notice of readers. More use has been made of national and local Facebook pages to spread information about what the Centre has to offer (including cream teas!) and also from time to time to assist staff recruitment.

The Centre’s stall had good visibility at the General Assembly meetings. The key benefit of our attendance of course was promotion of the Centre and what it can offer for potential guest groups, but, in addition to this, the silent auction raised significant funds for the Centre, supplementing the generous donations received during the year from many supporters, including our Friends of the Nightingale Centre.

Vital in developing good occupancy, and ensuring the Centre’s future, is our continuing to provide as closely as possible what guests are looking for. Hence our commitment to continuous improvement. Our experience in the last year gives us confidence we can meet those needs and we look forward to providing the very best for our guests over the next year and beyond.

Once again we are indebted to our dedicated staff who worked tirelessly under sometimes very challenging conditions to ensure that our guests’ experiences remained of the high quality of pre-pandemic years. Indeed, we were able to enhance those experiences through some small changes including new recipes and menus, more home grown produce and extra attention to preparing all areas of the house to ensure comfort for all.

We have 4 Ukrainian refugees living locally and working at the Centre on permanent contracts. They are a welcome addition to the team and have, as well as their own professional skills and experiences, brought insights from their cultural heritage which enhance our understanding and add to our ongoing quest for improving our services.

The members of the Management Committee also gave of their time and energy to support the staff in the several absences of key members through illness. The ability of staff members to step into unfamiliar roles at a moment's notice in order not to disappoint guests was truly wonderful and much appreciated.

This year end saw the retirement of Colin Partington from the Treasurer duties of the Management Committee. Colin's contribution over some fifteen years has been immense. The role has included production of monthly accounts (with all the gathering of information required), producing an annual Financial Report for the GA (distinguishing between charitable and non-charitable income, Unitarian and non-Unitarian, etc) and for many years reporting orally to the GA. Importantly, Colin has developed user-friendly methods for presenting financial information and trends to fellow Committee members by imaginative use, via whiteboard, graphs, pie charts and other means.

Alongside his financial responsibilities, Colin has contributed in so many other ways. Borrowing from his professional experience, he has led completion of the centre's risk register and carried out health and safety inspections on a regular basis. He has produced house plans, undertaken house inventories and taken on so many other tasks – even producing wooden chalices for sale at GA and making shelves for the bedrooms.

Fortunately, while relinquishing his finance lead role, Colin is not retiring from the Committee so we will not be saying goodbye to his enthusiasm, creativity and energetic contribution to the centre.

In August the Centre Manger, Stella Burney, retired following a long period of illness. The Peach Hall was packed at a party for Stella when we celebrated her many achievements during her time at the Centre. It was a delightful afternoon with many of Stella's family present learning, some for the first time, of the many projects Stella managed and the love and appreciation for her of the members of the Management Committee, staff, guests and suppliers who came along to wish her well.

As we start the year in October 2022, we are in the process of recruiting a new Manager for the Centre and reviewing and celebrating with the staff the wonderful work of the last 12 months. Bookings are again looking good and we are hopeful that we can ride out the current economic crisis without impacting on the quality of the service offered to guests. Indeed, we are confident that our staff team working collaboratively with the Management Committee will face all challenges with determination and innovative ideas to ensure our guests will continue to enjoy a warm welcome and a relaxed and comfortable stay at The Nightingale Centre.

FINANCIAL REVIEW

Reserves policy

It is the policy of the Charity to maintain unrestricted funds, which are the free reserves of the Charity, at a level that equates to approximately one year's unrestricted expenditure. This provides sufficient funds to cover management, administration and support costs and to respond to emergency maintenance costs which arise from time to time. Unrestricted funds were maintained at this level throughout the year together with sufficient funds to cover the cost of the building development.

Financial Review

We are getting back to normal.

Our income for the year is down 15% on pre-pandemic levels, and our expenditure is 10% lower than before, but our booking numbers for this next year look good already. There are, as expected, rises in wages and heating costs, but we have saved in other areas.

Our big challenge is to increase prices next year to a level where we can cover our increased operating costs whilst not turning off potential guests.

We carried out an impairment review and have increased substantially our depreciation for past work on the building infrastructure. By the end of next year we expect to have written off all historical depreciation and that future improvements will be paid out of current income and investments.

A special thanks for the donations we have continued to receive this year – they are an important part of our income.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Organisational structure

The Managing Trustees are the persons who are the members for the time being of the Executive Committee of The General Assembly of Unitarian and Free Christian Churches. The Executive Committee shall comprise eight persons elected by a postal ballot and an Honorary Treasurer. The Honorary Treasurer will be a voting member of the Executive Committee. The Executive Committee elections will be held every two years with four members elected at each election to serve for a term of four years, taking office at the end of the Annual General Meetings following their election. Under the terms of the Scheme the Managing Trustees may delegate the administrative function of management to an appointed Committee. The Committee known as The Nightingale Centre Management Committee is appointed by the Managing Trustees every three years. The members of the Managing Committee are: Marion Baker (Chairman), Michael Tracey (Secretary), Colin Partington (Financial Secretary), Dot Hewerdine, Richard MelTitt, Cathie Masztalerz, John Rowland and Karen Hicks. The ultimate responsibility for management of the charity remains with the Trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number 242256

Principal address

The Nightingale Centre
Great Hucklow
Buxton
Derbyshire
SKI 7 8RH

The Nightingale Centre (Unitarian)
Trading as The Nightingale Centre

Report of the Trustees
For the Year Ended 30 September 2022

Trustees

Marion Baker
Rev. Celia Cartwright
Hilda Dumbleton
Simon Hall (until 31/8/2022)
Robert Ince
Jenny Jacobs
Rev Jo James
Rev Rob Whiteman

Independent Examiner

Matthew Howe BA FCA
ICAEW
Wilson Howe Limited
Chartered Accountants
212A Bocking Lane
Greenhill
Sheffield
Yorkshire
S8 7BP

Approved by order of the board of trustees on.....and signed on its behalf
by:

Trustee

**Independent Examiner's Report to the Trustees of
The Nightingale Centre (Unitarian)**

Independent examiner's report to the trustees of The Nightingale Centre (Unitarian)

I report to the charity trustees on my examination of the accounts of The Nightingale Centre (Unitarian) (the Trust) for the year ended 30 September 2022.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW 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 that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Matthew Howe BA FCA
ICAEW
Wilson Howe Limited
Chartered Accountants
212A Bocking Lane
Greenhill
Sheffield
Yorkshire
S8 7BP

Date:

The Nightingale Centre (Unitarian)
Trading as The Nightingale Centre

Statement of Financial Activities
for the Year Ended 30 September 2022

	Notes	30.9.22 Unrestricted funds £	30.9.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		13,788	18,283
Charitable activities			
Residents and visitors		264,681	80,606
Government grants		1,875	109,392
Other trading activities	2	29,410	8,957
Investment income	3	<u>31,905</u>	<u>30,929</u>
Total		<u>341,659</u>	<u>248,147</u>
 EXPENDITURE ON			
Raising funds		48,613	36,597
Charitable activities			
Residents and visitors		508,110	328,115
Administration costs		<u>1,305</u>	<u>1,260</u>
Total		<u>558,028</u>	<u>365,972</u>
Net gains on investments		<u>132,349</u>	<u>135,482</u>
NET INCOME/(EXPENDITURE)		(84,020)	17,657
 RECONCILIATION OF FUNDS			
Total funds brought forward		3,255,877	3,238,220
TOTAL FUNDS CARRIED FORWARD		<u>3,171,857</u>	<u>3,255,877</u>

The notes form part of these financial statements

The Nightingale Centre (Unitarian)
Trading as The Nightingale Centre

Balance Sheet
30 September 2022

	Notes	30.9.22 Unrestricted funds £	30.9.21 Total funds £
FIXED ASSETS			
Tangible assets	7	1,185,188	1,431,076
Investments			
Investments	8	209,544	224,286
Investment property	9	<u>1,182,943</u>	<u>1,035,852</u>
		2,577,675	2,691,214
 CURRENT ASSETS			
Stocks	10	945	929
Debtors	11	42,450	31,127
Cash at bank and in hand		<u>621,965</u>	<u>609,940</u>
		665,360	641,996
 CREDITORS			
Amounts falling due within one year	12	(71,178)	(77,333)
		<hr/>	<hr/>
NET CURRENT ASSETS		<u>594,182</u>	<u>564,663</u>
 TOTAL ASSETS LESS CURRENT LIABILITIES		3,171,857	3,255,877
		<hr/>	<hr/>
NET ASSETS		<u>3,171,857</u>	<u>3,255,877</u>
 FUNDS			
Unrestricted funds	13	<u>3,171,857</u>	<u>3,255,877</u>
TOTAL FUNDS		<u>3,171,857</u>	<u>3,255,877</u>

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

.....
Trustee

The Nightingale Centre (Unitarian)
Trading as The Nightingale Centre

Notes to the Financial Statements
for the Year Ended 30 September 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Property improvements	- 4% per annum
Fixtures and fittings	- 10% per annum

Investments

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Investments are shown in the Balance Sheet at market value. Any unrealised gains (losses) are treated as part of the capital of the individual fund.

Stocks

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

The Nightingale Centre (Unitarian)
Trading as The Nightingale Centre

Notes to the Financial Statements - continued
for the Year Ended 30 September 2022

2. OTHER TRADING ACTIVITIES	30.9.22	30.9.21
	£	£
Charges to residents and day visitors	29,031	8,848
Sponsorships	<u>379</u>	<u>109</u>
	<u>29,410</u>	<u>8,957</u>

3. INVESTMENT INCOME	30.9.22	30.9.21
	£	£
Rents received	27,281	27,281
Other fixed asset investment - FII	4,296	3,617
Deposit account interest	<u>328</u>	<u>31</u>
	<u>31,905</u>	<u>30,929</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2022 nor for the year ended 30 September 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2022 nor for the year ended 30 September 2021.

5. STAFF COSTS

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

	30.9.22	30.9.21
Management and administration	<u>-</u>	<u>10</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	18,283
Charitable activities	
Residents and visitors	189,978
Other trading activities	8,957
Investment income	<u>30,929</u>
Total	<u>248,147</u>
EXPENDITURE ON	
Raising funds	36,597

The Nightingale Centre (Unitarian)
Trading as The Nightingale Centre

Notes to the Financial Statements - continued
for the Year Ended 30 September 2022

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted funds £			
Charitable activities				
Residents and visitors	328,115			
Administration costs	<u>1,260</u>			
Total	<u>365,972</u>			
Net gains on investments	<u>135,482</u>			
NET INCOME	17,657			
 RECONCILIATION OF FUNDS				
Total funds brought forward	<u>3,238,220</u>			
TOTAL FUNDS CARRIED FORWARD	<u><u>3,255,877</u></u>			
7. TANGIBLE FIXED ASSETS				
	Freehold property £	Improvements to property £	Fixtures and fittings £	Totals £
COST				
At 1 October 2021 and 30 September 2022	<u>1,083,097</u>	<u>824,481</u>	<u>395,562</u>	<u>2,303,140</u>
DEPRECIATION				
At 1 October 2021	-	476,502	395,562	872,064
Impairment review	-	71,898	-	71,898
Charge for year	<u>-</u>	<u>173,990</u>	<u>-</u>	<u>173,990</u>
At 30 September 2022	<u>-</u>	<u>722,390</u>	<u>395,562</u>	<u>1,117,952</u>
NET BOOK VALUE				
At 30 September 2022	<u>1,083,097</u>	<u>102,091</u>	<u>-</u>	<u>1,185,188</u>
At 30 September 2021	<u>1,083,097</u>	<u>347,979</u>	<u>-</u>	<u>1,431,076</u>

The land and buildings are vested in the British and Foreign Unitarian Association (Incorporated) as Custodian Trustee.

The land and buildings were valued at £1,665,000 at 30 September 1999. For the purposes of capitalising the land and buildings the value of improvements amounting to £253,353 at 30 September 1999 were deducted from the overall valuation to arrive at the valuation of land and buildings of £1,411,647. In 2018 the Barleycroft residential properties, with an attributable 1999 value of £328,550, were reclassified as Investment Properties.

During the year, an impairment review was carried out on all assets listed in the categories above. A total of £71,898 was written off to the statement of financial activities in respect of assets that have incurred a reduction in their book value.

The Nightingale Centre (Unitarian)
Trading as The Nightingale Centre

Notes to the Financial Statements - continued
for the Year Ended 30 September 2022

8. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 October 2021	224,286
Revaluations	<u>(14,742)</u>
At 30 September 2022	<u>209,544</u>
NET BOOK VALUE	
At 30 September 2022	<u>209,544</u>
At 30 September 2021	<u>224,286</u>

There were no investment assets outside the UK.

The historical cost of these investments is £179,000 (2020 - £179,000).

9. INVESTMENT PROPERTY

Each year the Trustees consider the market valuation of the investment properties. Any change in value is treated as an unrealised gain or loss in the Statement of Financial Affairs and the movement is reflected in the Capital Fund.

The Barleycroft residential properties have an attributable 1999 value of £328,550. The original cost is unknown.

Fair value at 30 September 2022 is represented by:

	£
Valuation in 2020	931,522
Valuation in 2021	<u>104,330</u>
	<u>1,035,852</u>

The Nightingale Centre (Unitarian)
Trading as The Nightingale Centre

Notes to the Financial Statements - continued
for the Year Ended 30 September 2022

10. STOCKS	30.9.22	30.9.21
	£	£
Stocks	<u>945</u>	<u>929</u>
11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	30.9.22	30.9.21
	£	£
Trade debtors	12,450	1,127
Prepayments and accrued income	<u>30,000</u>	<u>30,000</u>
	<u>42,450</u>	<u>31,127</u>

The Nightingale Centre (Unitarian)
Trading as The Nightingale Centre

Notes to the Financial Statements - continued
for the Year Ended 30 September 2022

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.22	30.9.21
	£	£
Trade creditors	702	1,417
Taxation and social security	17,509	16,951
Other creditors	<u>52,967</u>	<u>58,965</u>
	<u>71,178</u>	<u>77,333</u>

13. MOVEMENT IN FUNDS

	At 1/10/21 £	Net movement in funds £	At 30/9/22 £
Unrestricted funds			
General fund	736,928	(216,369)	520,559
Mark Anthony James Legacy Fund	400,000	-	400,000
Capital fund	<u>2,118,949</u>	<u>132,349</u>	<u>2,251,298</u>
	<u>3,255,877</u>	<u>(84,020)</u>	<u>3,171,857</u>
TOTAL FUNDS	<u>3,255,877</u>	<u>(84,020)</u>	<u>3,171,857</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	341,659	(558,028)	-	(216,369)
Capital fund	-	-	<u>132,349</u>	<u>132,349</u>
	<u>341,659</u>	<u>(558,028)</u>	<u>132,349</u>	<u>(84,020)</u>
TOTAL FUNDS	<u>341,659</u>	<u>(558,028)</u>	<u>132,349</u>	<u>(84,020)</u>

Comparatives for movement in funds

	At 1/10/20 £	Net movement in funds £	At 30/9/21 £
Unrestricted funds			
General fund	823,601	(86,673)	736,928
Mark Anthony James Legacy Fund	400,000	-	400,000
Capital fund	<u>2,014,619</u>	<u>104,330</u>	<u>2,118,949</u>
	<u>3,238,220</u>	<u>17,657</u>	<u>3,255,877</u>
TOTAL FUNDS	<u>3,238,220</u>	<u>17,657</u>	<u>3,255,877</u>

The Nightingale Centre (Unitarian)
Trading as The Nightingale Centre

Notes to the Financial Statements - continued
for the Year Ended 30 September 2022

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	248,147	(365,972)	31,152	(86,673)
Capital fund	-	-	<u>104,330</u>	<u>104,330</u>
	<u>248,147</u>	<u>(365,972)</u>	<u>135,482</u>	<u>17,657</u>
TOTAL FUNDS	<u>248,147</u>	<u>(365,972)</u>	<u>135,482</u>	<u>17,657</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/10/20 £	Net movement in funds £	At 30/9/22 £
Unrestricted funds			
General fund	823,601	(303,042)	520,559
Mark Anthony James Legacy Fund	400,000	-	400,000
Capital fund	<u>2,014,619</u>	<u>236,679</u>	<u>2,251,298</u>
	<u>3,238,220</u>	<u>(66,363)</u>	<u>3,171,857</u>
TOTAL FUNDS	<u>3,238,220</u>	<u>(66,363)</u>	<u>3,171,857</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	589,806	(924,000)	31,152	(303,042)
Capital fund	-	-	<u>236,679</u>	<u>236,679</u>
	<u>589,806</u>	<u>(852,102)</u>	<u>267,831</u>	<u>66,363</u>
TOTAL FUNDS	<u>589,806</u>	<u>(852,102)</u>	<u>267,831</u>	<u>66,363</u>

The Nightingale Centre (Unitarian)
Trading as The Nightingale Centre

Notes to the Financial Statements - continued
for the Year Ended 30 September 2022

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2022.

The Nightingale Centre (Unitarian)
Trading as The Nightingale Centre

Detailed Statement of Financial Activities
for the Year Ended 30 September 2022

	30.9.22 £	30.9.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	13,788	18,283
Other trading activities		
Shop income	29,031	8,848
Sponsorships	<u>379</u>	<u>109</u>
	29,410	8,957
Investment income		
Rents received	27,281	27,281
Other fixed asset inv - UnFII	4,296	3,617
Deposit account interest	<u>328</u>	<u>31</u>
	31,905	30,929
Charitable activities		
Unitarian charitable activities	98,704	30,082
Send a Child to Hucklow Fund	43,546	13,271
Ancillary trading	3,406	979
Educational and other charitable activities	119,025	36,274
Government grants	<u>1,875</u>	<u>109,372</u>
	<u>266,556</u>	<u>189,978</u>
Total incoming resources	341,659	248,147
EXPENDITURE		
Other trading activities		
Costs allocated to "activities for generating funds"	48,613	36,597
Charitable activities		
Wages	164,846	148,251
Social security	6,108	6,637
Pensions	3,346	3,144
Food and catering purchases	44,122	13,199
Insurance	7,576	7,287
Utilities	28,931	10,630
Telephone	619	695
Postage and stationery	1,372	551
Advertising	5,192	592
Committee expenses	1,326	494
Consultancy fees	8,439	5,934
Repairs and renewals	29,807	18,521
Carried forward	<u>264,197</u>	<u>215,935</u>

This page does not form part of the statutory financial statements

The Nightingale Centre (Unitarian)
Trading as The Nightingale Centre

Detailed Statement of Financial Activities
for the Year Ended 30 September 2022

	30.9.22	30.9.21
	£	£
Charitable activities		
Brought forward	264,197	215,935
Laundry	5,056	1,675
Staff travel and training	2,252	1,240
Bank charges	1,841	986
Depreciation of property improvements	173,990	82,164
Impairment review	71,898	-
Depreciation of fixtures and fittings	-	62,712
Less: costs allocated to “activities for generating funds”	<u>(48,613)</u>	<u>(36,597)</u>
	470,621	328,115
Support costs		
Governance costs		
Accountancy and legal fees	<u>1,305</u>	<u>1,260</u>
Total resources expended	<u>558,028</u>	<u>365,972</u>
Net expenditure	<u>(216,369)</u>	<u>(117,825)</u>

This page does not form part of the statutory financial statements

THE NIGHTINGALE CENTRE (UNITARIAN)

England & Wales - Charity number 242256

Accounts

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30 September 2021**

for

**THE NIGHTINGALE CENTRE (UNITARIAN)
T/A THE NIGHTINGALE CENTRE**

Fawthrop Williams
14 Causeway Head Road
Dore
Sheffield
S17 3DT

**THE NIGHTINGALE CENTRE (UNITARIAN)
T/A THE NIGHTINGALE CENTRE**

**Contents of the Financial Statements
for the Year Ended 30 September 2021**

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Detailed Statement of Financial Activities	12 to 13

**THE NIGHTINGALE CENTRE (UNITARIAN)
T/A THE NIGHTINGALE CENTRE**

**Report of the Trustees
for the Year Ended 30 September 2021**

The trustees present their report with the financial statements of the charity for the year ended 30 September 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Object of the Charity is for the benefit of the public, to further the religious and other charitable work of the Unitarian and Free Christian Churches including:

- (a) the relief of those in need by reason of age, ill-health, financial hardship or other disadvantage; and
- (b) the provision of facilities for the education of students of educational establishments

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Nightingale Centre began the year closed to all guests with Staff remaining on furlough and the buildings' maintenance and essential administration monitored and kept up to date by members of the Management Committee, in particular Marion Baker who ensured all bills were paid on time and that guests received timely responses to their queries.

As the Pandemic continued with extended lockdown restrictions, into the New Year, we continued to furlough staff and respond to guest queries. The members of the Management Committee started to make plans for re-opening but it wasn't until June 2021, after several false starts, we were able to implement those plans and prepare for the first guests to return.

Our loyal staff returned to the Centre at the beginning of June taking two weeks to do a thorough deep clean, ensure that all furnishings, equipment etc were serviced and any maintenance repairs and updates completed. The Staff and committee also worked on the restrictions and requirements for the Centre to be Covid safe and drew up guidelines for guests in line with the Government's strict protocols including increased cleaning regimes, one way systems and the wearing of masks.

Our first guests arrived in the middle of June. Initially only specific types of groups could be accommodated and numbers had to be carefully monitored. But, gradually, over the next few months, the restrictions on numbers were lifted and the house was once again able to accommodate some of our regular, larger groups. In particular, educational groups and Send a Child to Hucklow visits resumed and it was wonderful to hear the laughter of children and young people fill the rooms and the garden. August and September were very busy months and we are indebted and deeply grateful to the staff who coped with all the challenges Covid threw at them including staff illnesses, additional cleaning and hygiene practices required to maintain Covid safety for all.

As the year drew to a close at the end of September 2021, October bookings promised another busy and challenging month. The quieter months from November 2021 into the early New Year of 2022 will give opportunities for the Staff and Management Committee to attend to necessary maintenance and improvement tasks and to review the needs for 2022.

We are grateful to our loyal regular guests for willingly deferring their bookings, often more than once, during the worst of the pandemic. It has been a delight to welcome many back to the Centre during the summer and we look forward to seeing many more in the coming year. Queries and requests for accommodation from new groups and individuals are also plentiful and bookings are looking good for 2022 and beyond.

Most of all we are grateful to the staff who have been able to return to the Centre and who have 'worked their socks off' to ensure that our guests are safe and have a warm welcome and comfortable stay. The time since re-opening has not been easy for anyone. There have been many challenges and all have been faced and overcome with optimism and determination! None of us can predict what will happen during the coming winter in terms of the pandemic. But we do know that The Nightingale Centre will continue to offer excellent and friendly service to all our guests.

FINANCIAL REVIEW

Reserves policy

It is the policy of the Charity to maintain unrestricted funds, which are the free reserves of the Charity, at a level that equates to approximately one year's unrestricted expenditure. This provides sufficient funds to cover management, administration and support costs and to respond to emergency maintenance costs which arise from time to time. Unrestricted funds were maintained at this level throughout the year together with sufficient funds to cover the cost of the building development.

Financial Review

Another interesting year from a financial point of view! Last year I said '... the Centre will survive'. It has.

Our finances are good because of:

- Generous donations to the Centre, especially the Fighting Fund established by David Warhurst.
- The Government Grant and Furlough scheme
- A legacy from Mark Anthony James

The Centre has received a substantial legacy from the estate of Mark Anthony James, who had fond memories of attending the old Children's Holiday Home in Great Hucklow and regarded the Nightingale Centre as their direct successor. We are pleased that his early experiences of Hucklow formed such a strong impression, and are very grateful for his legacy, which will help insure our future for new generations of visitors. Our normal income from residents is returning and will continue to flourish due to the excellent management and staff.

Note – we aim to complete our depreciations by the end of 2023 and then pay in real time.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Organisational structure

The Managing Trustees are the persons who are the members for the time being of the Executive Committee of The General Assembly of Unitarian and Free Christian Churches. The Executive Committee shall comprise eight persons elected by a postal ballot and an Honorary Treasurer. The Honorary Treasurer will be a voting member of the Executive Committee. The Executive Committee elections will be held every two years with four members elected at each election to serve for a term of four years, taking office at the end of the Annual Meetings following their election. Under the terms of the Scheme the Managing Trustees may delegate the administrative function of management to an appointed Committee. The Committee known as The Nightingale Centre Management Committee is appointed by the Managing Trustees every three years. The members of the Management Committee are: Marion Baker (Chairman), Michael Tracey (Secretary), Colin Partington (Financial Secretary), Dot Hewerdine, Richard Merritt, Cathie Masztalerz, John Rowland and Karen Hicks. The ultimate responsibility for management of the charity remains with the Trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

242256

**THE NIGHTINGALE CENTRE (UNITARIAN)
T/A THE NIGHTINGALE CENTRE**

**Report of the Trustees
for the Year Ended 30 September 2021**

Principal address

The Nightingale Centre
Great Hucklow
Buxton
Derbyshire
SK17 8RH

Trustees

M. Baker
R Ince
P Hanley (resigned 21.4.2021)
P Colfox (resigned 21.4.2021)
Reverend L Readett (resigned 21.4.2021)
Rev R Whiteman
H Dumbleton
Reverend J Corrigan (resigned 21.4.2021)
Reverend C Cartwright (appointed 21.4.2021)
J Jacobs (appointed 21.4.21)
Reverend J James (appointed 21.4.2021)
S Hall (appointed 21.4.2021)

Independent Examiner

Russell Fawthrop
14 Causeway Head Road
Dore
Sheffield
S17 3DT

Hon. Solicitor

Andrew Cooper

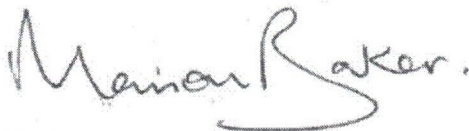
Custodian Trustee

The British and Foreign Unitarian Association (Incorporated)

PUBLIC BENEFIT STATEMENT

The Trustees take into account the Charity Commission guidance on public benefit and believe that the activities of the Centre are in line with that guidance.

Approved by Trustees on 10 June 2022 and signed on their behalf by:



Trustee

**Independent Examiner's Report to the Trustees of
The Nightingale Centre (Unitarian)**

Independent examiner's report to the trustees of The Nightingale Centre (Unitarian)

I report to the charity trustees on my examination of the accounts of The Nightingale Centre (Unitarian) (the Trust) for the year ended 30 September 2021.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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 that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



R.H. Fawthrop
Chartered Accountant
Fawthrop Williams
14 Causeway Head Road
Dore
Sheffield
S17 3DT

10 June 2022

**THE NIGHTINGALE CENTRE (UNITARIAN)
T/A THE NIGHTINGALE CENTRE**

**Statement of Financial Activities
for the Year Ended 30 September 2021**

	Notes	2021 Unrestricted funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		18,284	440,361
Charitable activities			
Residents and visitors		80,606	82,733
Government grants		109,372	72,741
Other trading activities	2	8,957	9,193
Investment income	3	<u>30,929</u>	<u>30,783</u>
Total		248,148	635,811
 EXPENDITURE ON			
Raising funds		36,597	32,303
Charitable activities			
Administration costs		1,260	870
Residents and visitors		<u>328,116</u>	<u>289,677</u>
Total		365,973	322,850
Net gains on investments		<u>135,482</u>	<u>34,075</u>
NET INCOME		17,657	347,036
 RECONCILIATION OF FUNDS			
Total funds brought forward		<u>3,238,220</u>	<u>2,891,184</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>3,255,877</u></u>	<u><u>3,238,220</u></u>

The notes form part of these financial statements

**THE NIGHTINGALE CENTRE (UN/TARIAN)
T/A THE NIGHTINGALE CENTRE**

**Balance Sheet
30 September 2021**

	Notes	2021 Unrestricted funds £	2020 Total funds £
FIXED ASSETS			
Tangible assets	6	1,431,076	1,575,952
Investments			
Investments	7	224,286	193,135
Investment property	8	<u>1,035,852</u>	<u>931,522</u>
		2,691,214	2,700,609
CURRENT ASSETS			
Stocks	9	929	414
Debtors	10	31,127	409,387
Cash at bank and in hand		<u>609,940</u>	<u>194,443</u>
		641,996	604,244
CREDITORS			
Amounts falling due within one year	11	(77,333)	(66,633)
		<u>564,663</u>	<u>537,611</u>
NET CURRENT ASSETS			
		<u>564,663</u>	<u>537,611</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		3,255,877	3,238,220
NET ASSETS		<u>3,255,877</u>	<u>3,238,220</u>
FUNDS			
Unrestricted funds	12	<u>3,255,877</u>	<u>3,238,220</u>
TOTAL FUNDS		<u>3,255,877</u>	<u>3,238,220</u>

The financial statements were approved by the Trustees and authorised for issue on 10 June 2022 and were signed on their behalf by:



Trustee



Trustee

The notes form part of these financial statements

**THE NIGHTINGALE CENTRE (UNITARIAN)
T/A THE NIGHTINGALE CENTRE**

**Notes to the Financial Statements
for the Year Ended 30 September 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is charged on a straight line basis at the following annual rates in order to write off each asset over its estimated useful life:

Property improvements - 4% per annum
Fixtures, fittings and equipment - 10% per annum

The original value of the freehold property is not depreciated as, in the opinion of the Committee, it is not worth less than its book value.

Investments

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Investments are shown in the Balance Sheet at market value. Any unrealised gains (losses) are treated as part of the capital of the individual fund.

Stocks

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**THE NIGHTINGALE CENTRE (UNITARIAN)
T/A THE NIGHTINGALE CENTRE**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2021**

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Investments

Investments are shown in the Balance Sheet at market value. Any unrealised gains (losses) are treated as part of the capital of the individual fund.

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Charges to residents and day visitors	8,848	9,041
Ancillary trading	<u>109</u>	<u>152</u>
	<u>8,957</u>	<u>9,193</u>

3. INVESTMENT INCOME

	2021	2020
	£	£
Rents received	27,281	27,481
Other fixed asset invest - FII	3,617	3,008
Deposit account interest	<u>31</u>	<u>294</u>
	<u>30,929</u>	<u>30,783</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2021 nor for the year ended 30 September 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2021 nor for the year ended 30 September 2020.

5. STAFF COSTS

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

	2021	2020
Management and administration	<u>10</u>	<u>10</u>

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

**THE NIGHTINGALE CENTRE (UNITARIAN)
T/A THE NIGHTINGALE CENTRE**

Notes to the Financial Statements - continued
for the Year Ended 30 September 2021

6. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Totals £
COST				
At 1 October 2020 and 30 September 2021	<u>1,083,097</u>	<u>824,481</u>	<u>395,562</u>	<u>2,303,140</u>
DEPRECIATION				
At 1 October 2020	-	394,338	332,850	727,188
Charge for year	-	<u>82,164</u>	<u>62,712</u>	<u>144,876</u>
At 30 September 2021	-	<u>476,502</u>	<u>395,562</u>	<u>872,064</u>
NET BOOK VALUE				
At 30 September 2021	<u>1,083,097</u>	<u>347,979</u>	<u>-</u>	<u>1,431,076</u>
At 30 September 2020	<u>1,083,097</u>	<u>430,143</u>	<u>62,712</u>	<u>1,575,952</u>

The land and buildings are vested in the British and Foreign Unitarian Association (Incorporated) as Custodian Trustee.

The land and buildings were valued at £1,665,000 at 30 September 1999. For the purposes of capitalising the land and buildings the value of the building improvements amounting to £253,353 at 30 September 1999 were deducted from the overall valuation to arrive at the valuation of land and buildings of £1,411,647. In 2018 the Barleycroft residential properties, with an attributable 1999 value of £328,550, were re-classified as Investment properties.

7. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 October 2020	193,135
Revaluations	<u>31,151</u>
At 30 September 2021	<u>224,286</u>
NET BOOK VALUE	
At 30 September 2021	<u>224,286</u>
At 30 September 2020	<u>193,135</u>

There were no investment assets outside the UK.

The historical cost of these investments is £179,000 (2020:£179,000)

**THE NIGHTINGALE CENTRE (UNITARIAN)
T/A THE NIGHTINGALE CENTRE**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2021**

8. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 October 2020	931,522
Revaluation	<u>104,330</u>
At 30 September 2021	<u>1,035,852</u>
NET BOOK VALUE	
At 30 September 2021	<u>1,035,852</u>
At 30 September 2020	<u>931,522</u>

Each year the Trustees consider the market valuation of the investment properties. Any change in value is treated as an unrealised gain or loss in the Statement of Financial Affairs and the movement is reflected in the Capital Fund.

The Barleycroft residential properties have an attributable 1999 value of £328,550. The original cost is unknown.

9. STOCKS

	2021	2020
	£	£
Stocks	<u>929</u>	<u>414</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	1,127	-
Other debtors	-	8,735
VAT	-	652
Prepayments and accrued income	<u>30,000</u>	<u>400,000</u>
	<u>31,127</u>	<u>409,387</u>

**THE NIGHTINGALE CENTRE (UNITARIAN)
T/A THE NIGHTINGALE CENTRE**

Notes to the Financial Statements - continued
for the Year Ended 30 September 2021

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	1,417	124
Taxation and social security	16,951	3,096
Other creditors	<u>58,965</u>	<u>63,413</u>
	<u>77,333</u>	<u>66,633</u>

12. MOVEMENT IN FUNDS

	At 1.10.20 £	Net movement in funds £	At 30.9.21 £
Unrestricted funds			
General fund	823,601	(86,673)	736,928
Capital fund	2,014,619	104,330	2,118,949
Mark Anthony James Legacy Fund	<u>400,000</u>	<u>-</u>	<u>400,000</u>
	<u>3,238,220</u>	<u>17,657</u>	<u>3,255,877</u>
TOTAL FUNDS	<u>3,238,220</u>	<u>17,657</u>	<u>3,255,877</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	248,148	(365,973)	31,152	(86,673)
Capital fund	<u>-</u>	<u>-</u>	<u>104,330</u>	<u>104,330</u>
	<u>248,148</u>	<u>(365,973)</u>	<u>135,482</u>	<u>17,657</u>
TOTAL FUNDS	<u>248,148</u>	<u>(365,973)</u>	<u>135,482</u>	<u>17,657</u>

Comparatives for movement in funds

	At 1.10.19 £	Net movement in funds £	At 30.9.20 £
Unrestricted funds			
General fund	920,923	(97,322)	823,601
Capital fund	1,970,261	44,358	2,014,619
Mark Anthony James Legacy Fund	<u>-</u>	<u>400,000</u>	<u>400,000</u>
	<u>2,891,184</u>	<u>347,036</u>	<u>3,238,220</u>
TOTAL FUNDS	<u>2,891,184</u>	<u>347,036</u>	<u>3,238,220</u>

**THE NIGHTINGALE CENTRE (UNITARIAN)
T/A THE NIGHTINGALE CENTRE**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2021**

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	235,811	(322,850)	(10,283)	(97,322)
Capital fund	-	-	44,358	44,358
Mark Anthony James Legacy Fund	<u>400,000</u>	<u>-</u>	<u>-</u>	<u>400,000</u>
	<u>635,811</u>	<u>(322,850)</u>	<u>34,075</u>	<u>347,036</u>
TOTAL FUNDS	<u>635,811</u>	<u>(322,850)</u>	<u>34,075</u>	<u>347,036</u>

The Capital Fund was created in 1999 when the estimated value of the property assets was deemed to be £1,411,647 (see note 6). In 2018 the Barleycroft residential properties were re-classified as investment properties but remained part of the Capital Fund. The re-valuation of these investment properties resulted in the Capital Fund increasing in value to £1,923,651. Any subsequent gains or losses on the revaluation of the investment properties are reflected in the fund

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2021.

**THE NIGHTINGALE CENTRE (UNITARIAN)
T/A THE NIGHTINGALE CENTRE**

**Detailed Statement of Financial Activities
for the Year Ended 30 September 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies	18,284	40,361
Donations	-	400,000
Legacies	<u>18,284</u>	<u>440,361</u>
Other trading activities	8,848	9,041
Charges to residents and day visitors	109	<u>152</u>
Ancillary trading	<u>8,957</u>	<u>9,193</u>
Investment income	27,281	27,481
Rents received	3,617	3,008
Other fixed asset invest - FII	31	<u>294</u>
Deposit account interest	<u>30,929</u>	<u>30,783</u>
Charitable activities	30,082	30,739
Unitarian charitable activities	13,271	13,561
Send a Child to Hucklow Fund	979	1,365
Ancillary trading	36,274	37,068
Educational and other charitable activities	<u>109,372</u>	<u>72,741</u>
Government grants	<u>189,978</u>	<u>155,474</u>
Total incoming resources	248,148	635,811
EXPENDITURE		
Other trading activities	36,597	32,303
Costs allocated to 'activities for generating funds'		
Charitable activities	148,251	144,147
Wages	6,637	5,888
Social security	3,144	4,207
Pensions	13,199	13,931
Food and catering purchases	7,287	7,051
Insurance	10,630	15,635
Utilities	<u>695</u>	<u>1,330</u>
Telephone	189,843	192,189
Carried forward		

This page does not form part of the statutory financial statements

**THE NIGHTINGALE CENTRE (UNITARIAN)
T/A THE NIGHTINGALE CENTRE**

**Detailed Statement of Financial Activities
for the Year Ended 30 September 2021**

	2021 £	2020 £
Charitable activities	189,843	192,189
Brought forward	551	557
Postage and stationery	592	2,179
Advertising	494	1,156
Committee expenses	5,934	13,153
Consultancy fees	18,521	21,545
Repairs and renewals	1,675	3,233
Laundry	1,240	994
Staff travel and training	986	933
Bank charges	82,164	39,104
Depreciation of property improvements	62,713	46,937
Depreciation of fixtures and fittings		
Less: costs allocated to 'activities for generating funds'	<u>(36,597)</u>	<u>(32,303)</u>
	328,116	289,677
 Support costs		
Governance costs	<u>1,260</u>	<u>870</u>
Accountancy and legal fees		
	<u>365,973</u>	<u>322,850</u>
Total resources expended		
	<u>(117,825)</u>	<u>312,961</u>
Net (expenditure)/income		

This page does not form part of the statutory financial statements

THE NIGHTINGALE CENTRE (UNITARIAN)

England & Wales - Charity number 242256

Accounts

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30 September 2020
for
THE NIGHTINGALE CENTRE (UNITARIAN)
T/A THE NIGHTINGALE CENTRE**

Fawthrop Williams
14 Causeway Head Road
Dore
Sheffield
S17 3DT

**THE NIGHTINGALE CENTRE (UNITARIAN)
T/A THE NIGHTINGALE CENTRE**

**Contents of the Financial Statements
for the Year Ended 30 September 2020**

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**THE NIGHTINGALE CENTRE (UNITARIAN)
T/A THE NIGHTINGALE CENTRE**

**Report of the Trustees
for the Year Ended 30 September 2020**

The trustees present their report with the financial statements of the charity for the year ended 30 September 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Object of the Charity is for the benefit of the public, to further the religious and other charitable work of the Unitarian and Free Christian Churches including:

- (a) the relief of those in need by reason of age, ill-health, financial hardship or other disadvantage; and
- (b) the provision of facilities for the education of students of educational establishments

**THE NIGHTINGALE CENTRE (UNITARIAN)
T/A THE NIGHTINGALE CENTRE**

**Report of the Trustees
for the Year Ended 30 September 2020**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The year began well with, once again, guest numbers increasing and feedback from guests continuing to be positive with many returning guests noticing the, sometimes small, improvements which make a difference to the welcome and comfort the Centre offers. The Staff team always welcomes feedback and suggestions from guests and works hard to meet the special requirements of individuals and groups.

The committee, together with the Manager and Staff, continued to explore possibilities for future developments which would offer improved facilities for guests, an increase in the variety of events which can be offered at the Centre and additions to our green credentials. We were delighted by the grant-funded willow project in the front garden created in the Spring. In particular, we looked at developing further our green credentials with ideas including providing a charging point in the car park for electric vehicles available for guests and local people on a Pay-As-You-Go basis.

Then along came Covid-19 and in March we were obliged to close the Centre due to the Pandemic lockdown which covered the whole of the UK. The lockdown, initially expected to be fairly short term, affected everyone at a personal level and, of course, businesses, including those in the hospitality sector, were hit very hard by having to close to paying guests. The Management Committee responded quickly to the closure following carefully the Government's requirements and advice and also the sound advice from the General Assembly's HR Consultants, 'Personnel Consultancy Ltd,' for which we were, and continue to be, very grateful.

Through the Government's furlough scheme we were able to continue to pay all our staff whilst they were unable to work. People with bookings during the closure were advised that they could transfer their deposits to a future date or have a full refund.

Some guests opted to donate their deposits to the Centre mindful of the effects that lack of income would have on the Centre's finances. We are grateful to them as our main goal is to keep the Centre viable for the time when we can re-open fully. We are especially grateful to David Warhurst who started a 'Fighting Fund' to secure the future of the Centre which had reached over £26,000 by the end of the financial year. To the many individuals, Congregations, District Associations and other groups who have supported the Centre either by donating to the Fund, transferring or donating their deposits or sending messages of appreciation and support, we give our grateful thanks.

As time passed and the lockdown continued, members of the Management Committee responded to changing lockdown rules extending the furlough scheme for the staff and continuing to contact guests. Each time the situation changed we considered carefully the rules on making hospitality venues Covid Secure. We planned a phased return of staff to undertake a full risk assessment and to put in place measures which would enable us to re-open for some smaller groups. As the financial year ended at the end of September 2020, we were hopeful of being able to have some guests at the Centre before Christmas. Sadly, new lockdown rules have forced us to abandon that plan but we are hopeful of re-instating it early in 2021.

To our loyal Staff led by Manager Stella Burney and our loyal guests, we say a big 'thank you!' The hard working members of the Management Committee led by Marion Baker, will continue to do whatever it takes to ensure the Centre is ready to re-open as soon as it is safe to do so. We look forward to welcoming you all back in 2021.

**THE NIGHTINGALE CENTRE (UNITARIAN)
T/A THE NIGHTINGALE CENTRE**

**Report of the Trustees
for the Year Ended 30 September 2020**

FINANCIAL REVIEW

Reserves policy

It is the policy of the Charity to maintain unrestricted funds, which are the free reserves of the Charity, at a level that equates to approximately one year's unrestricted expenditure. This provides sufficient funds to cover management, administration and support costs and to respond to emergency maintenance costs which arise from time to time. Unrestricted funds were maintained at this level throughout the year together with sufficient funds to cover the cost of the building development.

Financial Review

This past year has been especially challenging in having to close in March and is unlikely to re-open before April 2021. Our finances are holding up due to:-

- Generous donations to the Centre, especially the Fighting Fund established by David Warhurst – standing at over £26,000 at the end of the financial year
- The Government Grant and Furlough Scheme
- Barleycrofts rental income
- A legacy of £400,000 from Mark Anthony James in memory of his attendance at the Hucklow Children's Home many years ago

Our Annual Accounts have changed slightly in that last year the Auditors recommended that the Barleycroft properties were re-classified as investment properties. This has resulted in a revaluation of these properties to £931,522.

At the end of the Financial year our readily available cash is approximately £134,000, and this is not changing much each month due to rents, furlough, grant, donations. This should easily take us through to April without the need to realise some of our long term investments, which currently are valued at ~ £180,000 which is down by approximately £20,000 on their peak value.

Overall the Centre will survive.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Organisational structure

The Managing Trustees are the persons who are the members for the time being of the Executive Committee of The General Assembly of Unitarian and Free Christian Churches. The Executive Committee shall comprise eight persons elected by a postal ballot and an Honorary Treasurer. The Honorary Treasurer will be a voting member of the Executive Committee. The Executive Committee elections will be held every two years with four members elected at each election to serve for a term of four years, taking office at the end of the Annual Meetings following their election. Under the terms of the Scheme the Managing Trustees may delegate the administrative function of management to an appointed Committee. The Committee known as The Nightingale Centre Management Committee is appointed by the Managing Trustees every three years. The members of the Management Committee are: Marion Baker (Chairman), Michael Tracey (Secretary), Colin Partington (Financial Secretary), Dot Hewerdine, Richard Merritt, Sue Cooper, John Rowland and Karen Hicks. The ultimate responsibility for management of the charity remains with the Trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

242256

Principal address

The Nightingale Centre
Great Hucklow
Buxton
Derbyshire
SK17 8RH

**THE NIGHTINGALE CENTRE (UNITARIAN)
T/A THE NIGHTINGALE CENTRE**

**Report of the Trustees
for the Year Ended 30 September 2020**

Trustees

R Ince
P Hanley
M Baker
P Colfox
Reverend L Readett
Rev M Smith (resigned 14.1.2020)
Rev R Whiteman
H Dumbleton
Reverend J Corrigan
Reverend J James (appointed 2.4.2020)

Independent Examiner

Russell Fawthrop
14 Causeway Head Road
Dore
Sheffield
S17 3DT

Hon. Solicitor

Andrew Cooper

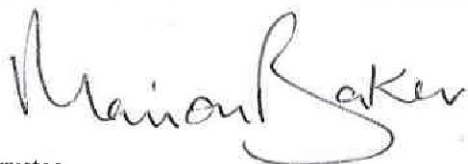
Custodian Trustee

The British and Foreign Unitarian Association (Incorporated)

PUBLIC BENEFIT STATEMENT

The Trustees take into account the Charity Commission guidance on public benefit and believe that the activities of the Centre are in line with that guidance.

Approved by order of the board of trustees on 10 March 2022 and signed on its behalf by:



Trustee

**Independent Examiner's Report to the Trustees of
The Nightingale Centre (Unitarian)**

Independent examiner's report to the trustees of The Nightingale Centre (Unitarian)

I report to the charity trustees on my examination of the accounts of The Nightingale Centre (Unitarian) (the Trust) for the year ended 30 September 2020.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Audit dispensation


On 22 October 2021 an audit dispensation was granted under Regulation 34(3)(b) of the Charities (Accounts and Reports) Regulations. As a consequence, an Independent examination was carried out instead of an audit.

Independent examiner's statement

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 that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



R.H. Fawthrop
Chartered Accountant
Fawthrop Williams
14 Causeway Head Road
Dore
Sheffield
S17 3DT

10 March 2022

**THE NIGHTINGALE CENTRE (UNITARIAN)
T/A THE NIGHTINGALE CENTRE**

**Statement of Financial Activities
for the Year Ended 30 September 2020**

	Notes	2020 Unrestricted funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		440,361	24,495
Charitable activities			
Residents and visitors		82,733	300,567
Government grants		72,741	-
Other trading activities	2	9,193	33,397
Investment income	3	30,783	21,202
Total		635,811	379,661
EXPENDITURE ON			
Raising funds		32,303	41,372
Charitable activities			
Administration costs		870	1,020
Residents and visitors		289,677	358,777
Total		322,850	401,169
Net gains on investments		34,075	22,390
NET INCOME		347,036	882
RECONCILIATION OF FUNDS			
Total funds brought forward		2,891,184	2,890,302
TOTAL FUNDS CARRIED FORWARD		<u>3,238,220</u>	<u>2,891,184</u>

The notes form part of these financial statements

**THE NIGHTINGALE CENTRE (UNITARIAN)
T/A THE NIGHTINGALE CENTRE**

**Balance Sheet
30 September 2020**

	Notes	2020 Unrestricted funds £	2019 Total funds £
FIXED ASSETS			
Tangible assets	6	1,575,952	1,661,994
Investments			
Investments	7	193,135	128,418
Investment property	8	<u>931,522</u>	<u>887,164</u>
		2,700,609	2,677,576
CURRENT ASSETS			
Stocks	9	414	1,343
Debtors	10	409,387	43,689
Cash at bank and in hand		<u>194,443</u>	<u>246,041</u>
		604,244	291,073
CREDITORS			
Amounts falling due within one year	11	(66,633)	(77,465)
		<u>537,611</u>	<u>213,608</u>
NET CURRENT ASSETS			
		<u>537,611</u>	<u>213,608</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		3,238,220	2,891,184
NET ASSETS			
		<u>3,238,220</u>	<u>2,891,184</u>
FUNDS			
Unrestricted funds	12	<u>3,238,220</u>	<u>2,891,184</u>
TOTAL FUNDS			
		<u>3,238,220</u>	<u>2,891,184</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 10 March 2022 and were signed on its behalf by:



Trustee

Trustee



The notes form part of these financial statements

**THE NIGHTINGALE CENTRE (UNITARIAN)
T/A THE NIGHTINGALE CENTRE**

**Notes to the Financial Statements
for the Year Ended 30 September 2020**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets.

Depreciation is charged on a straight line basis at the following annual rates in order to write off each asset over its estimated useful life:

Property improvements - 5% per annum
Fixtures, fittings and equipment - 10% per annum

The original value of the freehold property is not depreciated as, in the opinion of the Committee, it is not worth less than its book value.

Investments

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Investments are shown in the Balance Sheet at market value. Any unrealised gains (losses) are treated as part of the capital of the individual fund.

Stocks

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**THE NIGHTINGALE CENTRE (UNITARIAN)
T/A THE NIGHTINGALE CENTRE**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2020**

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Investments

Investments are shown in the Balance Sheet at market value. Any unrealised gains (losses) are treated as part of the capital of the individual fund.

2. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Charges to residents and day visitors	9,041	32,978
Ancillary trading	<u>152</u>	<u>419</u>
	<u>9,193</u>	<u>33,397</u>

3. INVESTMENT INCOME

	2020	2019
	£	£
Rents received	27,481	18,946
Other fixed asset invest - FII	3,008	-
Deposit account interest	<u>294</u>	<u>2,256</u>
	<u>30,783</u>	<u>21,202</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2020 nor for the year ended 30 September 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2020 nor for the year ended 30 September 2019.

5. STAFF COSTS

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

	2020	2019
Management and administration	<u>10</u>	<u>10</u>

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

**THE NIGHTINGALE CENTRE (UNITARIAN)
T/A THE NIGHTINGALE CENTRE**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2020**

6. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Totals £
COST				
At 1 October 2019 and 30 September 2020	<u>1,083,097</u>	<u>824,481</u>	<u>395,562</u>	<u>2,303,140</u>
DEPRECIATION				
At 1 October 2019	-	355,234	285,912	641,146
Charge for year	<u>-</u>	<u>39,104</u>	<u>46,938</u>	<u>86,042</u>
At 30 September 2020	<u>-</u>	<u>394,338</u>	<u>332,850</u>	<u>727,188</u>
NET BOOK VALUE				
At 30 September 2020	<u>1,083,097</u>	<u>430,143</u>	<u>62,712</u>	<u>1,575,952</u>
At 30 September 2019	<u>1,083,097</u>	<u>469,247</u>	<u>109,650</u>	<u>1,661,994</u>

The land and buildings are vested in the British and Foreign Unitarian Association (Incorporated) as Custodian Trustee.

The land and buildings were valued at £1,665,000 at 30 September 1999. For the purposes of capitalising the land and buildings the value of the building improvements amounting to £253,353 at 30 September 1999 were deducted from the overall valuation to arrive at the valuation of land and buildings of £1,411,647. In 2018 the Barleycroft residential properties, with an attributable 1999 value of £328,550, were re-classified as Investment properties.

7. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 October 2019	128,418
Additions	75,000
Revaluations	<u>(10,283)</u>
At 30 September 2020	<u>193,135</u>
NET BOOK VALUE	
At 30 September 2020	<u>193,135</u>
At 30 September 2019	<u>128,418</u>

There were no investment assets outside the UK.

**THE NIGHTINGALE CENTRE (UNITARIAN)
T/A THE NIGHTINGALE CENTRE**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2020**

8. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 October 2019	887,164
Revaluation	<u>44,358</u>
At 30 September 2020	<u>931,522</u>
NET BOOK VALUE	
At 30 September 2020	<u>931,522</u>
At 30 September 2019	<u>887,164</u>

Each year the Trustees consider the market valuation of the investment properties. Any change in value is treated as an unrealised gain or loss in the Statement of Financial Affairs and the movement is reflected in the Capital Fund.

9. STOCKS

	2020	2019
	£	£
Stocks	<u>414</u>	<u>1,343</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade debtors	-	43,689
Other debtors	8,735	-
VAT	652	-
Prepayments and accrued income	<u>400,000</u>	<u>-</u>
	<u>409,387</u>	<u>43,689</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	124	5,422
Taxation and social security	3,096	19,327
Other creditors	<u>63,413</u>	<u>52,716</u>
	<u>66,633</u>	<u>77,465</u>

**THE NIGHTINGALE CENTRE (UNITARIAN)
T/A THE NIGHTINGALE CENTRE**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2020**

12. MOVEMENT IN FUNDS

	At 1.10.19 £	Net movement in funds £	At 30.9.20 £
Unrestricted funds			
General fund	920,923	(97,322)	823,601
Capital fund	1,970,261	44,358	2,014,619
Mark Anthony James Fund	-	400,000	400,000
	<u>2,891,184</u>	<u>347,036</u>	<u>3,238,220</u>
TOTAL FUNDS	<u>2,891,184</u>	<u>347,036</u>	<u>3,238,220</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	235,811	(322,850)	(10,283)	(97,322)
Capital fund	-	-	44,358	44,358
Mark Anthony James Fund	400,000	-	-	400,000
	<u>635,811</u>	<u>(322,850)</u>	<u>34,075</u>	<u>347,036</u>
TOTAL FUNDS	<u>635,811</u>	<u>(322,850)</u>	<u>34,075</u>	<u>347,036</u>

Comparatives for movement in funds

	At 1.10.18 £	Net movement in funds £	At 30.9.19 £
Unrestricted funds			
General fund	933,875	(12,952)	920,923
Capital fund	1,956,427	13,834	1,970,261
	<u>2,890,302</u>	<u>882</u>	<u>2,891,184</u>
TOTAL FUNDS	<u>2,890,302</u>	<u>882</u>	<u>2,891,184</u>

**THE NIGHTINGALE CENTRE (UNITARIAN)
T/A THE NIGHTINGALE CENTRE**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2020**

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	379,661	(401,169)	8,556	(12,952)
Capital fund	<u>-</u>	<u>-</u>	<u>13,834</u>	<u>13,834</u>
	<u>379,661</u>	<u>(401,169)</u>	<u>22,390</u>	<u>882</u>
TOTAL FUNDS	<u>379,661</u>	<u>(401,169)</u>	<u>22,390</u>	<u>882</u>

The Capital Fund was created in 1999 when the estimated value of the property assets was deemed to be £1,411,647 (see note 6). In 2018 the Barleycroft residential properties were re-classified as investment properties but remained part of the Capital Fund. The re-valuation of these investment properties resulted in the Capital Fund increasing in value to £1,923,651. Any subsequent gains or losses on the revaluation of the investment properties are reflected in the fund

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2020.

**THE NIGHTINGALE CENTRE (UNITARIAN)
T/A THE NIGHTINGALE CENTRE**

**Detailed Statement of Financial Activities
for the Year Ended 30 September 2020**

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	40,361	24,495
Legacies	400,000	-
Other trading activities		
Charges to residents and day visitors	9,041	32,978
Ancillary trading	<u>152</u>	<u>419</u>
	9,193	33,397
Investment income		
Rents received	27,481	18,946
Other fixed asset invest - FII	3,008	-
Deposit account interest	<u>294</u>	<u>2,256</u>
	30,783	21,202
Charitable activities		
Unitarian charitable activities	30,739	112,124
Send a Child to Hucklow Fund	13,561	49,466
Ancillary trading	1,365	3,769
Educational and other charitable activities	37,068	135,208
Government grants	<u>72,741</u>	<u>-</u>
	<u>155,474</u>	<u>300,567</u>
Total incoming resources	635,811	379,661
EXPENDITURE		
Other trading activities		
Costs allocated to 'activities for generating funds'	32,303	41,372
Charitable activities		
Wages	144,147	137,988
Social security	5,888	6,082
Pensions	4,207	3,376
Food and catering purchases	13,931	45,082
Insurance	7,051	7,067
Utilities	15,635	21,945
Telephone	1,330	1,600
Postage and stationery	557	1,080
Advertising	2,179	5,142
Committee expenses	<u>1,156</u>	<u>1,390</u>
Carried forward	196,081	230,752

This page does not form part of the statutory financial statements

**THE NIGHTINGALE CENTRE (UNITARIAN)
T/A THE NIGHTINGALE CENTRE**

**Detailed Statement of Financial Activities
for the Year Ended 30 September 2020**

	2020 £	2019 £
Charitable activities		
Brought forward	196,081	230,752
Consultancy fees	13,153	21,416
Repairs and renewals	21,545	69,047
Laundry	3,233	9,926
Staff travel and training	994	2,135
Bank charges	933	1,234
Depreciation of property improvements	39,104	35,526
Depreciation of fixtures and fittings	46,937	30,113
Less: costs allocated to 'activities for generating funds'	<u>(32,303)</u>	<u>(41,372)</u>
	289,677	358,777
Support costs		
Governance costs		
Accountancy and legal fees	<u>870</u>	<u>1,020</u>
Total resources expended	<u>322,850</u>	<u>401,169</u>
NET EXPENDITURE	<u><u>312,961</u></u>	<u><u>(21,508)</u></u>

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