

**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**

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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

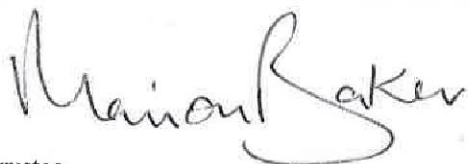
Custodian Trustee

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

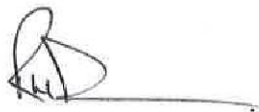
On 22 October 2021 an audit dispensation was granted under Regulation 34(3)(b) of the Charities (Accounts and Reports) Regulations. As a consequence, an Independent examination was carried out instead of an audit.

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**

		2020 Unrestricted funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
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>

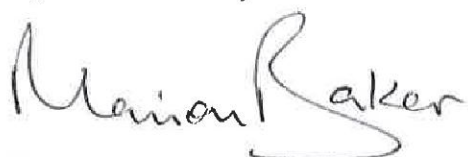
The notes form part of these financial statements

**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)
NET CURRENT ASSETS		<u>537,611</u>	<u>213,608</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>3,238,220</u>	<u>2,891,184</u>
NET ASSETS		<u>3,238,220</u>	<u>2,891,184</u>
FUNDS	12		
Unrestricted funds		<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
	<u>10</u>	<u>10</u>
Management and administration		

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>

This page does not form part of the statutory financial statements