

**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**

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for the Year Ended 30 September 2021**

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**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

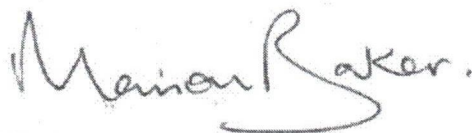
Custodian Trustee

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>

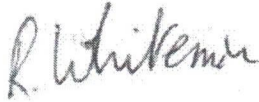
The notes form part of these financial statements

**THE NIGHTINGALE CENTRE (UNITARIAN)
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	<u>(77,333)</u>	<u>(66,633)</u>
NET CURRENT ASSETS		<u>564,663</u>	<u>537,611</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>3,255,877</u>	<u>3,238,220</u>
NET ASSETS		<u>3,255,877</u>	<u>3,238,220</u>
FUNDS	12		
Unrestricted funds		<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
	<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 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	<u>-</u>	<u>400,000</u>
Legacies	18,284	440,361
 Other trading activities	 8,848	 9,041
Charges to residents and day visitors	<u>109</u>	<u>152</u>
Ancillary trading	8,957	9,193
 Investment income	 27,281	 27,481
Rents received	3,617	3,008
Other fixed asset invest - FII	<u>31</u>	<u>294</u>
Deposit account interest	30,929	30,783
 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	189,978	155,474
 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		
	<u>(36,597)</u>	<u>(32,303)</u>
Less: costs allocated to 'activities for generating funds'	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