

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

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for the Year Ended 30 September 2022

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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 Hewardine, 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		<u>3,255,877</u>	<u>3,238,220</u>
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)
NET CURRENT ASSETS		<u>594,182</u>	<u>564,663</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>3,171,857</u>	<u>3,255,877</u>
NET ASSETS		<u>3,171,857</u>	<u>3,255,877</u>
FUNDS	13		
Unrestricted funds		<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 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 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
	-	10
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)
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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	3,238,220
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)
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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)
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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)
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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>-</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>

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)
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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>-</u>	<u>-</u>	<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>-</u>	<u>-</u>	<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	264,197	215,935

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>