

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

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for the Year Ended 30 September 2023

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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)
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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><u>3,061,413</u></u>	<u><u>3,171,857</u></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	13		
Unrestricted funds		<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
	<u>16</u>	<u>10</u>
Management and administration		

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)
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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	 <u>3,255,877</u>
 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)
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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)
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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)
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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>