

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

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

The Nightingale Centre (Unitarian)  
Trading as The Nightingale Centre

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for the Year Ended 30 September 2024

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

**Report of the Trustees**  
**for the Year Ended 30 September 2024**

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

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

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

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

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

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

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

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

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

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

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

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

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

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



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**Report of the Trustees**  
**for the Year Ended 30 September 2024**

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

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

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

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

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

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

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

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

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

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

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

## **FINANCIAL REVIEW**

### **Reserves policy**

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

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

**Financial Review**

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

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

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

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

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

**Organisational structure**

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

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

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

242256

**Principal address**

The Nightingale Centre  
Great Hucklow  
Buxton  
Derbyshire  
SK17 8RH

The Nightingale Centre (Unitarian)  
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Report of the Trustees  
for the Year Ended 30 September 2024

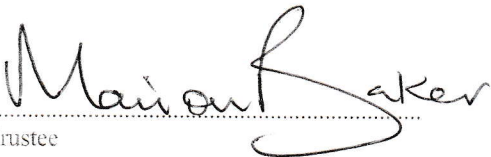
**Trustees**

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

**Independent Examiner**

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

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

  
Trustee



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

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

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

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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

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

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

Date: .....

The Nightingale Centre (Unitarian)  
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Statement of Financial Activities  
for the Year Ended 30 September 2024

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

The notes form part of these financial statements

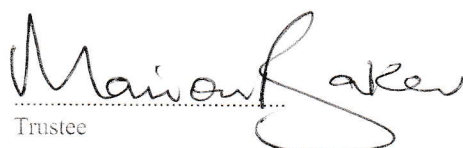


The Nightingale Centre (Unitarian)  
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Balance Sheet  
30 September 2024

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

The financial statements were approved by the Board of Trustees and authorised for issue on .....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 2024

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

**Income**

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

**Expenditure**

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

**Tangible fixed assets**

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

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

**Investments**

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

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

**Stocks**

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

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

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

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

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

**Pension costs and other post-retirement benefits**

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

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

2. OTHER TRADING ACTIVITIES

	30.9.24	30.9.23
	£	£
Charges to residents and day visitors	33,447	33,447
Sponsorships	<u>408</u>	<u>408</u>
	<u><u>33,855</u></u>	<u><u>33,855</u></u>

3. INVESTMENT INCOME

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

4. TRUSTEES' REMUNERATION AND BENEFITS

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

**Trustees' expenses**

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

5. STAFF COSTS

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

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

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

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

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

	Unrestricted funds £
<b>Charitable activities</b>	
Residents and visitors	367,245
Administration costs	<u>1,410</u>
<b>Total</b>	<u>409,617</u>
Net gains on investments	<u>43,597</u>
<b>NET INCOME</b>	15,855

**RECONCILIATION OF FUNDS**

<b>Total funds brought forward</b>	3,045,558
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>3,061,413</u>

7. **TANGIBLE FIXED ASSETS**

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

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

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



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

8. **FIXED ASSET INVESTMENTS**

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

There were no investment assets outside the UK.

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

9. **INVESTMENT PROPERTY**

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

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

Fair value at 30 September 2024 is represented by:

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

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

10. STOCKS

	30.9.24	30.9.23
	£	£
Stocks	<u>3,590</u>	<u>3,321</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.24	30.9.22
	£	£
Trade debtors	29,754	50
Other debtors	-	1,500
Prepayments and accrued income	<u>30,000</u>	<u>30,000</u>
	<u>59,754</u>	<u>31,550</u>

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

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

**13. MOVEMENT IN FUNDS**

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

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

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

Comparatives for movement in funds

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

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

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

**13. MOVEMENT IN FUNDS - continued**

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

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

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

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

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

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



The Nightingale Centre (Unitarian)  
Trading as The Nightingale Centre

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

14. RELATED PARTY DISCLOSURES

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

The Nightingale Centre (Unitarian)  
Trading as The Nightingale Centre

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

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

This page does not form part of the statutory financial statements

The Nightingale Centre (Unitarian)  
Trading as The Nightingale Centre

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

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

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