



Family Nursing & Home Care

Annual Report & Accounts for the year to
31 December 2018

States of
Jersey
Approved
Provider

Here to Help

Association
of
Jersey
Charities
no. 115



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Message from the Chair

At the end of my first year as Chairperson I am pleased to report that this has been a year of notable achievements and progress for Family Nursing and Homecare.

The professionalism and dedication of the teams working across the numerous services we provide continues at the highest possible levels and everyone is to be congratulated on their hard work. Also, the increase in the engagement of our colleagues with the increasing number of social events is a demonstration of the good moral within the business and fits well with our aim to be the “Employer of Choice” within the various sectors in which we operate.

This year has brought with it a new committee. I would like to thank everyone involved for their efforts over the past 12 months. The committee roles are honorary, and the members give their time and expertise freely to support the organisation. As the committee now predominantly comprises a team who have busy lives, both in the workplace and at home, this places extra demands on them, and their commitment is to be commended.

The committee membership has changed and we now have a committee of 10 people. This has enabled the organisation to bring onboard a broader range of skills and input which have particularly useful for setting and delivering the 2019 – 2023 Strategy. Their expertise has been well used with committee members contributing to both; the existing sub-committee structures relating to governance and finance oversight, and to the various steering groups focused on delivering the first actions derived from our Strategy document.

I would like to thank both John Moulin and Kevin Bates for their many years of service to FNHC. Both were long standing members of the committee when I first joined in 2016 and both offered to continue their roles in the committee to provide continuity, as well as their experience during the last 12 months. Their efforts have been greatly appreciated and I have found their insights and advice to have been invaluable throughout this period. It is through commitment of people like Kevin and John that this organisation has thrived throughout its 111 years.

As you will be aware, the beginning of my time as Chairperson coincided with the start of Bronwen Whittaker in her post as Chief Executive Officer. Having worked with Bronwen in the past I was extremely happy with her appointment to the role and this has proven to be hugely beneficial for the organisation. Bronwen has brought a new vigour and focus to the operational leadership of FNHC and has applied both her experience and knowledge extensively in delivering her role. My meetings with Bronwen give me a clear insight into the development of the organisation under her management. Many congratulations to Bronwen for her first year and many thanks to the Senior Management Team who have welcomed her onboard and worked closely with her.

One of the early successes in developing the working partnership between the senior team and the committee was the allocation of time within the committee meeting. The team leads of the various departments joined the meeting to discuss, demonstrate and support the understanding of each of the various diverse service centres which we deliver to the public of Jersey. I know from my own experience how valuable this is – and the committee members have relayed how effective this has been in developing their understanding of what our teams do on a day to day basis.

At the start of the 12 months the committee and SMT worked to bring together our strategy for 2019-2023; as captured in the document available at this meeting and online at www.fnhc.org.je. This outlines excellent document the goals and aims for the business over the next 5 years.

A key aspect of the updating and renewal work carried out by the committee has been a review and subsequent revision of our constitution to bring it in line with the new Charities Law. We are pleased to advise that we have completed this work and have reached agreement with the Charity’s Commissioner. We will soon be conducting a series of roadshows within each parish over a six month period to give every member of the public the opportunity to ask any questions about the new constitution and to have the chance to have input into our way forward ahead of an EGM to be held early in 2020.

We, as an organisation, have always played a central role in the lives of the public of Jersey. We truly believe we form part of the very fabric of our society. We know that this does not happen due to the professionalism and commitment of our teams alone. The roles played and support given by people within our community are vital to what we do.

A special mention must go to our patrons, Lady Dalton and Sir William Bailhache.

Firstly, our thanks goes to Sir William who has been a long-time supporter of FNHC. This year he has decided to step down as our patron and on behalf of the organisation I would like to give our thanks for his tremendous efforts over the years.

Our links with Lady Dalton continue to develop and strengthen and we look forward to working closely with her into the future.

This has also been an interesting year for our support within the wider community. Our well-publicised interest in retaining the Little Sister's of the Poor Care home as a not-for-profit charitable operation for the benefit of islanders gave us an opportunity to work closer with other community organisations and charities in our community. Whilst we were ultimately unsuccessful with our bid, the project demonstrated how strongly respected FNHC is across our community and I believe will stand us in good stead in the future.

Also, with this in mind, during 2019/2020 we will be creating a forum whereby anyone linked with FNHC can come forward with ideas on how the islanders can further benefit from our current services and new proposals: to see we can work together. It is a central goal within our strategy that FNHC will focus on developing closer working relationships with both voluntary sector and commercial organisations in all areas in which we work. We will be viewed as the "Partner of Choice".

FNHC continues to work constructively with the teams within the States of Jersey. Members of the committee and the SMT have been engaged with various initiatives aiming to make accessing care in the community easier for people and our aim is to support and help build closer working relationships between with voluntary sector and the appropriate government bodies, and an improved experience for volunteers and volunteering on the island.

Finally, FNHC continues to be a fantastic organisation, built on teams delivering a first-class range of services from highly motivated, passionate and professional teams. We have spent the last twelve months reviewing and redesigning the infrastructure which supports these teams. We will strive to keep improving the support to our care teams; both in the areas in which we currently work and into exciting and diverse new areas into which FNHC will grow and develop.

It has been a privilege and honour to work with the great people within FNHC over these last year and I look forward to the next 12 months with great enthusiasm.

Phil Romeril
Chairperson

Report of the Chief Executive Officer

I have been reflecting over the last year since I took up post and what an incredible year this has been, for me personally and for Family Nursing & Home Care (FNHC). Since taking up post I have had the pleasure of, and benefited from, working with a Committee made up of experienced long serving members who are familiar and understand our charity's work, along with new Committee members who have brought with them exciting and diverse skill sets. This has been complimented by the expertise and professional skills provided on a daily basis by my Senior Management Team and Operational Leads.

As I stated at our AGM last year, my ambition was to consolidate, transform and change. This is now well underway. We have focused on going back to basics, consolidating best practice and building strong and resilient foundations across all aspects of the organisation. I am confident that our charity now has the platform to be able to grow and develop to make it both sustainable and future proof in an ever changing environment.

Our charity and fundraising work, delivery of commissioned services provided on behalf of the States of Jersey, and the growth and development of our not-for-profit businesses are all an integral part of our new 5 year strategic plan taking us through to 2023. This strategy clearly sets out what the public of Jersey, our service users and professionals can expect from FNHC. Successful delivery of this strategy will enable FNHC to become the provider of choice, the employer of choice and the partner of choice, putting patients at the heart of all we do. In order to achieve this it is our intention to work in partnership with others, to strengthen and support the third sector, to continue to provide high quality care for Islanders through our charitable work whilst continuing to provide services commissioned on behalf of the States of Jersey, that are quality assured and regulated. The introduction of registration with the Charities Commission and regulation from the Care Commission under the Regulation of Care (Jersey) Law 2014 will support our ambition to drive up standards of care.

Our current commissioning contract, due to terminate at the end of 2019, has had a six month extension confirmed whilst we work with the States of Jersey on negotiating the terms of a further contract.

Throughout 2018, each division of FNHC has been working hard to meet growing demand from pre-birth to end of life.

Child & Family Services

Our Child & Family Services have been engaged with a number of partners and services to deliver Island wide initiatives and contribute significantly towards the development and delivery of the Children's Plan and the commitment to putting Jersey's Children First.

FNHC remain in the unique position of providing services to the whole child population through the delivery of the universal Healthy Child Programme which spans the antenatal period through to 18 years. This evidence-based programme delivered by our Health Visiting and School Nursing teams can be accessed by all children in Jersey. Child & Family Services works in wider partnership with others within Government and the Community and Voluntary Sector to ensure that children and their families receive the right help at the right time and from the right people. In addition to this FNHC also provides a wide range of targeted, specialist interventions, such as the Looked After Children's Nurse and new programmes including;

- Baby Steps perinatal parent education programme
- UNICEF's Baby Friendly Initiative breast feeding education programme
- Maternal Early Childhood Sustained Home Visiting programme

The Baby Steps programme, previously provided by the NSPCC as a targeted intervention, successfully transitioned to FNHC in 2018, extending into a universal programme providing access to all pregnant women and their partners. The recent evaluation report for the 12 month transition period highlights many favourable outcomes for universalising the programme including a high satisfaction rate from parents and high attendance from fathers with a significant impact upon low mood and anxiety.

UNICEF's Baby Friendly Initiative (BFI) programme is delivered to Midwives, Health Visitors and paediatric staff with the ultimate aim of raising practice standards and increasing breastfeeding rates across the Island. The BFI lead professional is progressing this programme at pace with training and policy development and is looking for a stage one evaluation point in June 2019 with UNICEF.

The Maternal Early Childhood Sustained Home Visiting (MECSH) programme is a structured programme delivered by Health Visitors in Jersey. The service is offered to clients for whom research supports may be at risk of less optimal maternal and child health outcomes and is now in its fourth year.

The demand for this service continues to grow, with engagement levels of 150 - 170 families at any one time with feedback received from families on the programme being consistently very positive.

Another essential area of work is provided by our Children's Community Nursing Team. FNHC continues to recognise the importance of supporting families with children who have complex needs, long term and life limiting and life threatening conditions and those children who are supported by the Children's Palliative Care Pathway which is led by our Paediatric Palliative Care specialist nurse.

FNHC recognises the importance of supporting all of these children and families and consequently in 2016 made the decision to recruit a Children's Palliative Care Worker from our charitable resources to support and enhance the service commissioned by HSSD. FNHC continue to support this role by dedicating fundraising from our annual 'Colour Run' event. We would like to thank everyone who supports us by taking part in the event as well as the Bosdet Foundation who contribute to the sustainability of the post. Thank you to everyone who has supported and continues to support this cause.

This year FNHC also held a workshop event attended by Government Ministers, health and care professionals, and service users to showcase the work and significant contribution that FNHC Child & Family Services makes to the delivery of universal and targeted children's services.

District Nursing Service

The District Nursing Service has seen a year of rising demand. Patients' conditions are growing in complexity with many patients living longer and with more than one condition. Over the last year the District Nursing Service has undergone transformation and redesign. The new service delivery model started in April 2019 and has been designed around the four GP clusters, in order to support MDT working, continuity of care and long term condition management. Each team now covers day time and twilight hours having access to clinics run on a daily basis to support patients being seen in the most appropriate setting. This model has been developed and implemented by the clinicians working in the service.

Our Stoma and Continence specialist nurse and Tissue Viability specialist nurse play an important part in developing and enhancing practice not only in FNHC but within the wider community. In 2018 there has been a particular focus on reducing pressure ulcers with a health promotion and public education event being held at the end of the year. We will also be focusing on continence holding a conference with international speakers in September 2019.

During 2018 this service has worked hard to transform into a model that adds benefits to the patient. This year will see a period of consolidation to ensure that the changes made have achieved the desired outcomes of improving patient care and patient experience.

Rapid Response & Reablement Team (RRRT)

2018 has been another very busy year for this team. More patients have been referred than ever before with the service saving a high number of bed days, reducing delayed discharges and preventing avoidable hospital admissions. A joint audit carried out with the hospital discharge coordinator looked at increasing patient discharges to RRRT.

Results of the audit demonstrated that the potential was there for more patients to be nursed in the community and RRRT are now piloting an in-reach post to work on the hospital wards. Early results of the pilot are very promising, with an increase in patients being discharged, reducing the length of stay in hospital and improving patient flow. The benefit of referring to RRRT is that patients receive care from a multi-disciplinary team, supporting their transition back home. The skills within this team allow patients who are in an acute phase of illness, or require a short term reablement programme, to be cared for in the community, in their own home, supporting patients to remain independent for longer.

In support of all of our commissioned services, work has continued on our electronic patient record system, EMIS, aligning data recording to practice. All services are continually seeking ways to improve the quality of data and reporting, with care templates also under regular review and development, to ensure we are able to demonstrate practice and performance effectively. This work is being supported by our Admin Hub and Governance Team.

Home Care Services

FNHC runs its Home Care service on a not-for-profit basis, supported by the charity. In 2016 FNHC took the decision to continue to provide Home Care following the decommissioning of this service by the States of Jersey. I am pleased to report that this business is growing month on month, however FNHC, like many other providers, is challenged by the limited work force in this area and is currently looking at different segments of Jersey's work force to be able to train and develop as demand exceeds existing capacity across the whole system. Our Home Care manager has worked hard to develop a comprehensive training and induction package for care assistants working in Home Care. This package is now also being offered as a training package to other providers.

Child Accident Prevention Jersey (CAPJ)

FNHC has supported CAPJ since its inception in 1996, funding the CAPJ coordinator and other costs through fundraising activity. CAPJ delivers educational training programmes to a wide range of school age children across the Island with positive results in accident prevention. It is also an excellent example of partnership working, bringing together many third sector organisations and Government departments to further its purposes.

Charity and Fundraising

FNHC has been a charity for over 110 years. It is our intention to grow the charity to support the development and delivery of more services within the community for the population of Jersey. Our fundraising team are currently working on the development of a five year plan to ensure that our fundraising activity is both transparent and targeted to the needs of Islanders. This will include growing our volunteer base and opportunities, partnering with more charities and third sector organisations and developing our brand.

As you can see this report highlights some of the activity that has been happening within FNHC in 2018. It has been a busy year of consolidation, transformation and change. The development of our 5 year strategy provides transparency about how our organisation will operate, what it aims to achieve and what the public can expect.

An area that FNHC is keen to develop is engagement and working with service users to develop future services on Jersey and therefore this is strongly embedded within our strategy. Equally our ambition to enhance our charitable work, grow our not-for-profit businesses and to continue to provide the high quality services that we are commissioned to deliver, are all vitally important to us and our future sustainability and ability to serve the public of Jersey.

Bronwen Whittaker
Chief Executive Officer

Reference & Administrative Details

Charity Name	Family Nursing & Home Care (Jersey) Incorporated
Registered Charity Number	115 (registered with the Association of Jersey Charities)
Principal Office Address	Le Bas Centre, St Saviour's Road, St Helier, Jersey, JE2 4RP
Telephone Number	(01534) 443600
Email Address	enquiries@fnhc.org.je
Website	www.fnhc.org.je

Charity Patrons

Lady Dalton

The Bailiff of Jersey, Mr. William James Bailhache

Committee of Trustees who held office during the year ended 31 December 2018 and subsequently

Name	Position	Appointed	Resigned	Term
Ann Esterson	Chair	2015 AGM	2018 AGM	-
Kevin Bates	Honorary Treasurer (to June 2018)	2017 AGM		2 years
Rosemary Ruddy		2016 AGM	2018 AGM	-
John Moulin		2016 AGM		2 years
Phil Romeril	Chair	2018 AGM		3 years
Lara Haskins		2018 AGM		2 years
David Ogilvie	Vice Chair	2018 AGM		3 years
Chris Renouf		2017 AGM	2018 AGM	-
Louise Macleod		2018 AGM		2 years
Philip Taylor		2018 AGM		2 years
Paul Harben		2018 AGM		2 years
Natasha Le Dain-Cyples		2018 AGM		2 years
Peter Wright	Honorary Treasurer (from June 2018)	2018 AGM		3 years
Adrian Blampied	Joint Acting Chief Executive Officer ^a	Ex Officio	March 2018	n/a
Judy Foglia	Joint Acting Chief Executive Officer ^a	Ex Officio	March 2018	n/a
Bronwen Whittaker	Chief Executive Officer ^a	Ex Officio		n/a

^a Adrian Blampied, Finance Director, and Judy Foglia, Governance & Performance Manager, took up temporary roles in June 2017 as Joint Acting Chief Executive Officer of the Association after Julie Gafoor's departure. They carried out this temporary role until the appointment of Bronwen Whittaker as Chief Executive Officer in March 2018.

Julie Gafoor attended the Main Committee and Sub Committees as Chief Executive Officer whilst in post. Adrian Blampied and Judy Foglia jointly fulfilled the role of Chief Executive Officer in the Main Committee with each taking individual responsibility for fulfilling the role in Finance and Governance & Clinical Sub Committees respectively.

Senior Management Team

Chief Executive Officer

Bronwen Whittaker RGN, RHV, BSc, MSC - appointed March 2018

Finance Director, and Joint Acting Chief Executive Officer from June 2017 to March 2018

Adrian Blampied FCCA

Governance & Performance Manager, and Joint Acting Chief Executive Officer from June 2017 to March 2018

Judy Foglia RGN, ONC 219, ENB 941/978, C&G 7307, Dip Research Methods, PGcert Health Care Practice

Operational Lead - Adult Services

Tia Hall RGN, RSCN, RHV, BA (Hons)

Operational Lead - Out of Hospital Services (Rapid Response & Reablement Team)

Clare Stewart RGN, Dip He Nursing, Bsc (Hons), NMP, MSc Advanced Healthcare Practice

Operational Lead - Child & Family Services

Michelle Cumming RN, BA Community Nurse Specialty (Health Visiting)

Auditors

Alex Picot
Chartered Accountants
95-97 Halkett Place
St Helier
Jersey JE1 1BX

Investment manager

Quilter Cheviot
4th Floor
28-30 The Parade
St Helier
Jersey JE4 8TE

Bankers

Lloyds Bank International Limited
9 Broad Street
St Helier
Jersey JE4 8NG

Legal advisers

Ogier
Ogier House
44 The Esplanade
St Helier
Jersey JE4 9WG

Structure, Governance & Management

Incorporation & principal activities

The Association is incorporated under the Family Nursing Services and Jersey Home Helps (Amalgamation) (Jersey) Law 1993 (the "Law") which was sanctioned by Order of Her Majesty in Privy Council on 27 October 1993.

The Association is governed by its Rules and Constitution which may not be altered without the consent of the Jersey Royal Court in accordance with the provisions of the "Loi (1862) sur les Teneures en Fidiecommis et L'Incorporation d'Associations".

Officers and committee members

The principal activities of Family Nursing & Home Care (Jersey) Incorporated continue to be those of a charitable organisation providing skilled nursing for the sick in their homes and to give advice and assistance on matters relating to the health and well-being of people of all ages in the Island of Jersey.

There is an open procedure which invites applicants to become Officers or Members of the Committee. Applicants are interviewed through a formal recruitment process and are then elected by members at the Annual General Meeting. The appointment process of the Chair and Chief Executive Officer is currently overseen by the Jersey Appointments Commission.

All new Officers or Members of the Committee receive an induction to the Association including an introductory pack of key documents, individual time with the Chairman and induction meetings with key personnel. Committee Members are provided with learning and development support as and when deemed necessary and participate in an off-site development program each year focusing on a relevant topic.

The Committee of Trustees has appointed separate sub committees to oversee Finance and Governance & Clinical matters. During the year ended 31 December 2018 the Committee met 4 times (2017: 4), the Finance sub committee met 2 times (2017: 3) and the Governance & Clinical sub committee met 4 times (2017: 4).

The table below sets out the attendance at committee and sub committee meetings by the relevant members. Attendance noted against a lower number of meetings than the totals set out above is due to the individual not being a member of the committee or sub committee for the full financial year.

Name	Main Committee	Finance Sub Committee	Governance & Clinical Sub Committee
Ann Esterson	1 of 1	1 of 1	-
Kevin Bates	3 of 4	3 of 3	-
Rosemary Ruddy	0 of 1	0 of 1	-
John Moulin	3 of 4	-	4 of 4
Chris Renouf	1 of 1	-	2 of 2
Phil Romeril	4 of 4	-	-
David Ogilvie	3 of 4	-	-
Lara Haskins	4 of 4	-	3 of 4
Adrian Blampied <small>(refer to note a on page 8)</small>	1 of 1	1 of 1	-
Judy Foglia <small>(refer to note a on page 8)</small>	1 of 1	-	1 of 1
Bronwen Whittaker	4 of 4	2 of 2	3 of 4

Statement of Committee's responsibilities

The Committee are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and generally accepted accounting practice. The Committee are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Association and of the statement of financial activities for that period. In preparing these financial statements, the Committee are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare financial statements on the going concern basis unless it is inappropriate to presume the Association will continue in business.

The Committee are responsible for keeping adequate accounting records that are sufficient to show and explain the Association's transactions and disclose with reasonable accuracy at any time the financial position of the Association and enable them to ensure that the financial statements comply with the relevant laws. They are also responsible for safeguarding the assets of the Association and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

There is a clear distinction between the work of the Committee, which is to set policy and monitor performance, and the day to day management of the Association which is delegated to the Chief Executive Officer and Senior Management Team.

Risk statement

The Committee maintains a Corporate Risk Register which is reviewed on a quarterly basis. The Register describes the risk and the measures to be taken to mitigate the identified risk. Based on this information the probability and consequence of a risk is considered and a score derived which is used to determine whether the risk is Catastrophic, Major, Moderate, Minor or Negligible. Appropriate action is taken and monitored by the Committee.

Risks are categorised as to whether they are Strategic, Financial, Reputational, Political or Capacity in nature.

Objectives and Activities

To be the best at providing services for Family Health Improvements, Chronic Disease Management and Long-Term Care Provision in the Community that are cost effective, evidence based and within a robust governance framework.

The objects of the Association are:

- (i) To provide skilled nursing for the sick in their homes;
- (ii) To give advice and assistance on matters relating to the health and well being of people of all ages in the Island of Jersey;
- (iii) To provide such other care and services in the Island of Jersey as the Association may from time to time think fit;
- (iv) To carry on those activities and to provide those services hitherto carried on and provided by Family Nursing Services (Jersey) Incorporated and the Jersey Home Helps Society for the Sick and Aged;
- (v) To acquire by way of purchase, acceptance of a gift, devise or bequest, or by lease or otherwise, any movable or immovable property which may be necessary, requisite or desirable either directly or indirectly for the promotion of the activities of the Association and further, to do all things including borrowing money as may be incidental to, or connected with, any of the said objects or conducive to the attainment thereof;
- (vi) Such other objects as the States of Jersey may at the request of the Association by regulation specify under the provisions of Article 10 of the Law.

Strategy (2015 - 2018)

Our previous strategy (2015 - 18), sets out a four year plan that has supported some of the key deliverables and transformation across the integrated health and social care system.

This transformation programme is underpinned by two white papers; P82 Caring for Each Other, Caring for Ourselves, and the Sustainable Primary Care Strategy for Jersey. Both of these strategies worked on the principle of providing safe, affordable, sustainable and integrated care delivered in partnership across the wider health and social care system.

This formed the basis of the States of Jersey Transformation Programme and Medium Term Financial Plan, also becoming FNHC's strategic priorities over the last four years (2015-18) as key partners and providers of care within the integrated health and social care system.

Strategy (2019 - 2023)

Our ambition is to serve the community and people of Jersey by; always doing the best we can, putting people at the heart of all we do, and providing the highest quality, safe care. This strategy will deliver sustainable and continuous improvement across our services. We acknowledge that this will only be achieved through; building strong and meaningful partnerships with key stakeholders and partners, by valuing our staff and most importantly by actively listening to the people we provide services for, putting everyone (children, young people, adults and older people) at the heart of all we do.

By the very nature of our businesses, FNHC is in the unique position to form partnerships with many different organisations and parts of the community. First and foremost as a charity we can expand our fundraising capability to support the development of more services. Equally, it is our ambition and intention to share the responsibility to support smaller charities and third sector organisations to deliver services through joint partnership and collaborative working.

For our commissioned services there is opportunity and commitment to improve, extend and widen integration through stronger and different partnerships across of the system.

Lastly, our not for profit businesses (currently our Home Care and Child Accident Prevention Service), need to be supported to grow and develop. It will be important in this period of transformation and change to seek out and identify new business opportunities that could support our community, children, young people and their families, as well as adults and older people to remain independent and living in their own home.

Our strategic priorities have been shaped by defining our vision and purpose, our organisational values and behaviours, the culture and way in which we work with our service users and partners and our ability to sustain, develop and grow.

We have also used a number of definitions and frameworks to support the development of our priorities. These include the 6Cs of nursing namely; care, compassion, competence, communication, courage and commitment as set out in the 'Compassion in Practice' report issued by Jane Cummings, Chief Nursing Officer for England, and Viv Bennett, Director of Nursing, Department of Health and Lead Nurse, Public Health England.

FNHC has also used the quality domains from the Care Quality Commission (CQC) inspection framework to drive quality and continuous improvement, and to also support quality assurance and governance. The CQC's 2014 framework draws on the learning from the Francis Report, Keogh and Berwick reviews which all highlight the importance of vigilance, monitoring and learning to make sure patients do not come to avoidable harm. The Berwick review identifies the need to seek out patient views and to develop a culture of openness, honesty and learning.

FNHC has also considered the NHS constitution (principles 3, 4 and core values) as well as its own constitution and customer care philosophy.

Our Values

Always:

- Putting patients first
- Keeping people safe
- Have courage and commitment to do the right thing
- Be accountable, take responsibility and own your actions
- Listen actively
- Check for understanding when you communicate
- Be respectful and treat people with dignity
- Work as a team

Never:

- Become complacent
- Stop trying
- Blame
- Forget who we are or why we are here
- Forget who we serve
- Assume
- Stop caring

Strategic Priorities

PRIORITY 1: CLINICAL SAFETY & EXCELLENCE

- To consistently provide all patients with safe, high quality care that is patient centred and needs led.
- To protect patients from abuse and avoidable harm.
- To ensure all children in Jersey grow up safely.

PRIORITY 2: DELIVERING POSITIVE PATIENT EXPERIENCE

- To provide all of our patients, children and young people with the best possible experience and customer care.
- Actively listen and value everyone for the contribution they make.
- Involve people by working with them to redesign and develop services.

PRIORITY 3: GROW A SUSTAINABLE & SKILLED WORKFORCE

- To strengthen clinical leadership and management within the organisation.
- To be recognised and have the reputation as being a great place to work.
- Embedding a culture of learning and development.

PRIORITY 4: TO ENHANCE COLLABORATION & PARTNERSHIPS

- To provide responsive and timely care.
- To engage in joint working opportunities, inclusive of the third sector.
- To form meaningful partnerships with others.
- To respond to the needs of the people in Jersey.

PRIORITY 5: DELIVER SERVICES THAT ACHIEVE GOOD OUTCOMES

- To ensure all practice is evidence based and effective.
- To provide training that reflects best practice.
- To deliver effective care that improves outcomes and promotes health and wellbeing.

Organisational Infrastructure and Business Development Commitment

We have also made some organisational commitments that compliment the above strategic priorities.

- To sustain and future proof the charity.
- To experience growth across all parts of the organisation.
- To improve financial stability and economic viability.

Further details and specific targets on each of the above strategic priorities and commitments may be found in our full strategy document, available on www.fnhc.org.je

Financial Review

Income from charitable activities has decreased marginally to £7,808k (2017: £7,891). Income from HSSD rose slightly to £7,353k, from £7,310k in 2017 mainly as a result of taking on the Baby Steps and UNICEF Baby Friendly initiatives. We also benefitted from a write back of a provision made in 2016 totalling £73k which was no longer required, however £139k relating to the 2018 impact of the 2017 pay awards was not funded and therefore reduced from the original 2018 agreed funding. Home Care has fallen slightly from £523k in 2017 to £429k as a result of the commissioning changes that occurred in 2016 / 2017.

Our three year contract with HSSD terminates at the end of 2019. As at the date of signing these financial statements we were in consultation over the renewal of the contract. We have however received confirmation that there will be an initial 6 months / 12 months extension whilst the performance measures are reviewed and made more appropriate for the revised contract.

Donations and legacies have risen from £343k to £471k whilst income from other fundraising activities fell marginally from £230k to £215k, mainly as a result of membership income falling to £100k (2017: £118k).

Costs of raising funds has reduced mainly as a result of reductions in staff costs. Temporary vacancies in our fundraising department saw savings in 2018 of £30k and changes in the pension provision offered to support staff, which transitioned in 2017, seeing employer contributions falling from an average rate of 9% in 2017 to 4.9% in 2018.

Net incoming funds before the impact of investment gains or losses were £235k compared to net expenditure of £172k in 2017.

As a result of turbulent financial markets in 2018 our investment portfolio saw net losses of £207k compared to gains of £237k in 2017 resulting in a net movement in funds for the year of £28k (2017: £65k).

Designated reserves remain at £2,158k, being £2,122k in our property fund and £36k for clinic developments. A decision on the utilisation of the property fund will be made in 2019 as we seek to find alternative premises for our main requirements.

Restricted reserves have increased in 2018 as a result of underspends on our commissioned services within the year, which remain restricted and as such may only be utilised on those services.

Total reserves have increased to £6,313k (2017: £6,285k) of which £2,158k is designated and £671k is restricted. A full analysis of reserves can be found in Note 15 on pages 31-32.

Reserves Policy

Reserves may be classified in the following funds:

- (i) Unrestricted funds;
 - (a) General unrestricted funds;
 - (b) Designated funds; and
- (ii) Restricted funds.

General unrestricted funds

Unrestricted funds are general funds received that have no restrictions attached to them and have not been designated for specific projects. They are expendable at the discretion of the Committee in furtherance of the Association's objects. Unrestricted funds may be earmarked for specific projects and designated as a separate fund (see Designated fund). The designation has an administrative purpose only and does not legally restrict the Committee's discretion to apply the funds.

Designated funds

Designated funds are funds that have been set aside for specific projects. These funds are not therefore readily available for other purposes.

Funds for specific projects are proposed to be designated by the Finance Sub Committee. Proposed designations must be presented to the main Committee for final consideration. If approved, funds will be transferred from the unrestricted fund to designated funds accordingly.

A property fund exists within overall designated funds with the intention of accumulating sufficient funds for the Association to invest in its own property to operate from. A desired fund total and time frame has not been set for the completion of the fund.

It was agreed by the Finance Sub Committee at a meeting held on 22nd April 2013 that, with effect from the 2012 financial year, significant legacies or legacies that were property related or as a result of a distribution from an immovable estate will be proposed for designation to the property fund.

Designated funds may be re-classified as unrestricted funds should they be surplus to requirement for a specific project, or if the project in question is no longer being implemented. The sanction of the main Committee is required to re-classify funds.

Restricted funds

Restricted funds are funds subject to specific trusts, which may be declared by the donor(s) or with their authority (e.g. in a public appeal) or created through legal process, but still within the wider objects of the Association.

Restricted funds may be restricted income funds, which are expendable at the discretion of the Committee in furtherance of some particular aspect(s) of the objects of the Association, or they may be capital funds, where assets are required to be invested, or retained for actual use, rather than expended.

Investment Policy and Objectives

The Association appoints an external firm of investment managers to manage its investment funds. This appointment is reviewed on an annual basis. The overarching investment policy is to produce a regular investment income without undue risk to overall capital values.

The Association excludes direct investment on ethical grounds in companies that are included in the categories of alcohol, armaments, pornography or tobacco and ban investment in companies which participate in the infringement of human rights.

As at 31 December 2018 the Association's investment portfolio was valued at £3,559k (2017: £3,825k) and has an expected yield of 2.03%.

Committee of Trustees

**INDEPENDENT AUDITOR'S REPORT TO THE COMMITTEE OF
FAMILY NURSING AND HOME CARE (JERSEY) INCORPORATED**

Opinion

We have audited the financial statements of Family Nursing and Home Care (Jersey) Incorporated (the "association") for the year ended 31 December 2018 which comprise the statement of financial activities, balance sheet, cash flow statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation are the United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland

In our opinion, the financial statements give a true and fair view of the state of the association's affairs as at 31 December 2018 and of its financial performance and its cash flows for the year then ended.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)). Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the association in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- The committees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- The committee have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the association's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The committee are responsible for the other information. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**INDEPENDENT AUDITOR'S REPORT TO THE COMMITTEE OF
FAMILY NURSING AND HOME CARE (JERSEY) INCORPORATED (CONTINUED)**

Responsibilities of the committee

As explained more fully in the committee's responsibilities statement, the committee are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the committee determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the committee are responsible for assessing the association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the committee either intend to liquidate the association or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the association's committee, as a body, in accordance with our engagement letter. Our audit work has been undertaken so that we might state to the association's committee those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the association and the association committee as a body, for our audit work, for this report, or for the opinions we have formed.

31 May 2019

ALEX PICOT
Chartered Accountants

Family Nursing & Home Care (Jersey) Incorporated
Statement of Financial Activities
For the year ended 31 December 2018

	Note	Unrestricted £000s	Designated £000s	Restricted £000s	2018 £000s	Unrestricted £000s	Designated £000s	Restricted £000s	2017 £000s
Income from:									
Donations & legacies	4a	320	-	151	471	271	-	72	343
Charitable activities	4b	455	-	7,353	7,808	554	-	7,337	7,891
Other fundraising activities	4c	175	-	40	215	186	-	44	230
Income from investments	4d	91	-	-	91	88	-	-	88
Total income		1,041	-	7,544	8,585	1,099	-	7,453	8,552
Expenditure on:									
Costs of generating funds									
Raising Funds	5a	179	-	80	259	205	-	103	308
Charitable activities	5b	746	-	7,345	8,091	1,423	52	6,941	8,416
Total expenditure		925	-	7,425	8,350	1,628	52	7,044	8,724
Net (losses) / gains on investments	6	(207)	-	-	(207)	237	-	-	237
Net income / (expenditure)		(91)	-	119	28	(292)	(52)	409	65
Gross transfers between funds	15	-	-	-	-	29	(29)	-	-
Net Movement in Funds		(91)	-	119	28	(263)	(81)	409	65
Funds brought forward at 1st January		3,575	2,158	552	6,285	3,838	2,239	143	6,220
Funds carried forward at 31st December	15	3,484	2,158	671	6,313	3,575	2,158	552	6,285

All income and expenditure for the current and prior year derives from continuing operations.

The notes on pages 22 to 34 form a part of these financial statements.

Family Nursing & Home Care (Jersey) Incorporated
Balance Sheet
As at 31 December 2018

	Note	2018 £000s	2017 £000s
Fixed Assets			
Tangible assets	10	800	800
Investments	11	3,559	3,825
		4,359	4,625
Current Assets			
Stocks		17	12
Debtors	12	595	598
Cash and cash equivalents at bank and in hand	13	2,402	2,122
		3,014	2,732
Creditors: Amounts falling due within one year	14	1,060	1,072
		1,954	1,660
Net Current Assets		1,954	1,660
Net Assets		6,313	6,285
Charitable Funds			
Unrestricted income fund			
General unrestricted income fund	15	3,484	3,575
Designated fund	15	2,158	2,158
		5,642	5,733
Restricted income fund	15	671	552
		6,313	6,285
Total Funds		6,313	6,285

The notes on pages 22 to 34 form a part of these financial statements.

Approved and authorised for issue by the Trustees on 31 May 2019 and signed on its behalf by:

Phil Romeril

For and on behalf of Family Nursing & Home Care (Jersey) Incorporated

Family Nursing & Home Care (Jersey) Incorporated
Cash flow statement
For the year ended 31 December 2018

	Note	2018 £000s	2017 £000s
Cash flows from operating activities			
Net income / (expenditure) for the financial year		28	65
Adjustments for:			
Net loss / (gain) on investments		207	(237)
Deposit interest and investment income receivable		(91)	(88)
(Increase) / decrease in stocks		(5)	2
Decrease / (increase) in debtors		3	(143)
Decrease in creditors		(12)	(130)
Net cash generated from operating activities		130	(531)
Cash flows from investing activities			
Deposit interest received	4d	15	3
Dividend and coupon income received	4d	76	85
Payments to acquire fixed asset investments	11	(474)	(574)
Receipts from sales of fixed asset investments	11	533	527
Net cash from investing activities		150	41
Increase / (decrease) in cash in the year - refer to note a. below		280	(490)
Cash and cash equivalents at beginning of the year		2,122	2,612
Cash and cash equivalents at end of the year		2,402	2,122

	At 1 January 2018 £000s	Cash flows £000s	At 31 December 2018 £000s
a. Components of cash and cash equivalents			
Cash	2,081	238	2,319
Cash with broker	41	42	83
	2,122	280	2,402

1 General Information

Family Nursing & Home Care (Jersey) Incorporated is an association, formed in Jersey. The association's principal place of business is Le Bas Centre, St Saviour's Road, St Helier, Jersey, JE2 4RP.

The principal activity of the association is providing skilled nursing for the sick in their homes and to give advice and assistance on matters relating to the health and well-being of people of all ages in the Island of Jersey.

2 Accounting Policies

a. Basis of preparation of financial statements

These financial statements are prepared under the historical cost convention, as modified by the inclusion of investments at market valuation and tangible fixed assets at valuation, and in compliance with the Financial Reporting Standard 102 Statement of Recommended Practice ("the FRS 102 SORP"), and applicable accounting standards in the United Kingdom.

The following principal accounting policies have been applied:

b. Income

Income, including donations, legacies, investment income and rental income, is recognised in the period in which the Association is entitled to receipt, where the amount can be measured with reasonable certainty and to the extent that it is probable that the economic benefits will flow to the Association. Interest income is recognised in the Statement of Financial Activities using the effective interest method.

Recognition of legacy income is dependent on the type of legacy, with pecuniary legacies recognised when notification is received and residuary legacies when the final accounts under the will are received. Reversionary legacies are not recognised during the lifetime of the original beneficiary under the will. Freehold land and buildings received by way of legacy are generally held for resale with the resultant funds being made available to the Association at the Trustees' discretion or in accordance with any restrictions. Their value is included in the Statement of Financial Activities in compliance with the recognition of income.

The Association receives funds from the Health & Social Services Department of the States of Jersey which has been disclosed in Note 4b), Income - Charitable Activities, as this amount relates to a contract for services, covering a three year period to 31 December 2019. The current contract has been extended to 30 June 2020 whilst a new contract is negotiated. The funding is reviewed on an annual basis and is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Association will receive the consideration due under the contract for services;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

Donated services and facilities - The Association is supported by the Health & Social Services Department of the States of Jersey through the provision of administrative services in relation to payroll, accounts payable and information technology support. No monetary value has been recognised in these financial statements in relation to the benefit derived from these donated services. There is no net impact on the Statement of Financial Activities as an equal expended resource amount would be applied in accordance with the SORP.

c. Raising funds

Costs of raising funds comprise the costs incurred in fundraising and portfolio management costs charged by the Association's investment manager. Fundraising costs include the costs of advertising, producing publications, printing and mailing fundraising material, event organisation, staff costs in these areas, and an appropriate allocation of central overheads.

d. Charitable activities

Charitable expenditure is reported as a functional analysis of the work undertaken by the Association, being Child & Family Services, District Nursing, Home Care and Out of Hospital Services. Under these headings are the costs of activities performed directly by the Association, together with associated support costs. Also included in charitable expenditure are the Governance costs of the association representing the salaries, direct expenditure, and overhead costs incurred by the executive and central finance departments in the strategic planning processes of the Association and compliance with constitutional and statutory requirements, as well as external audit costs.

e. Allocation and apportionment

Costs to be recharged to specific activities or departments within the Association are apportioned on the following basis:

- Specific roles within support are allocated to Raising Funds and Charitable Activities expenditure;
- Human resources costs are allocated to all other departments, both charitable and support, based on headcount;
- Remaining support costs and overheads have been allocated on an estimated time spent basis between Raising Funds and Charitable Activities categories.

f. Tangible fixed assets

Freehold land and buildings are included in the Balance Sheet at market value and revalued at least every five years.

g. Investment fixed assets

Listed investments are included in the Balance Sheet at market value. The value includes interest accrued on fixed interest stocks. Realised gains or losses on sale of investments and unrealised gains or losses on revaluation of investments are credited or charged to the Statement of Financial Activities and disclosed under net gains / (losses) on investments.

h. Stocks

All stocks are valued at the lower of the weighted average cost and the net realisable value.

i. Debtors

Debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases, the receivables are stated at the cost less impairment losses for bad and doubtful debts.

j. Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalent are highly liquid investments that mature no more than three months from date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

k. Creditors

Short term creditors are measured at their transaction price. Other financial liabilities including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

l. Depreciation

It is the policy of the Association to maintain buildings in good repair, the cost of maintenance and improvements being charged through the Statement of Financial Activities. Financial Reporting Standard 102 requires that depreciation be charged on all fixed assets, excluding land. No depreciation has been provided on the value of buildings as any charge to depreciation is considered immaterial. In accordance with the requirements of the Standard the carrying value of each property is reviewed against its market value and where appropriate an impairment made.

Fixed assets other than freehold property are not capitalised but are charged in full through the Statement of Financial Activities in the year of acquisition.

m. Foreign currencies

Transactions denominated in foreign currencies are translated at the rate of exchange prevailing at the time of the transaction. Foreign currency balances are translated at the rate of exchange prevailing at the Balance Sheet date. Foreign exchange gains and losses are credited or charged to the Statement of Financial Activities and disclosed under Other Recognised Losses.

n. Pension scheme

The Association is an Admitted Body of the Public Employees Contributory Retirement Scheme ('PECRS') and Public Employees Pension Scheme ("PEPS") which are both administered by the States of Jersey. All permanent employees of the Association were previously eligible to participate in either PECRS, or PEPS if they joined the organisation after 1 January 2016. Changes to the eligibility criteria came in to force at the end of August 2017 and those employees who are no longer eligible to participate in PECRS or PEPS were able to participate in a defined contribution scheme with effect from January 2018.

o. Operating leases

Rentals payable under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

3 Judgements in applying accounting policies and key sources of estimation uncertainty

In the application of the Association's accounting policies, which are described in note 1, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

4 Income

a) Donations & legacies

	Unrestricted	Designated	Restricted	2018	Unrestricted	Designated	Restricted	2017
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Donations	86	-	151	237	101	-	49	150
Legacies	208	-	-	208	148	-	-	148
Grants	26	-	-	26	22	-	23	45
	320	-	151	471	271	-	72	343

b) Charitable activities

	Unrestricted	Designated	Restricted	2018	Unrestricted	Designated	Restricted	2017
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Health & Social Services Department ¹								
District Nursing Services	-	-	3,246	3,246	-	-	3,289	3,289
Child & Family Services	-	-	2,405	2,405	-	-	2,276	2,276
Rapid Response & Reablement	-	-	1,090	1,090	-	-	1,031	1,031
MECSH	-	-	340	340	-	-	335	335
Home Care Services ²	-	-	-	-	-	-	127	127
High Cost Packages of Care	-	-	272	272	-	-	252	252
	-	-	7,353	7,353	-	-	7,310	7,310
Home Care Fees	429	-	-	429	523	-	-	523
Sale of services ³	-	-	-	-	-	-	26	26
Sale of medical supplies	24	-	-	24	27	-	-	27
Rental and sundry	2	-	-	2	4	-	1	5
	455	-	7,353	7,808	554	-	7,337	7,891

¹ From 2017 funds received under our Contract for Services have been apportioned to the underlying service areas of District Nursing and Child & Family Services by the Health & Social Services Department and are therefore treated as restricted income. In previous years there was no such apportionment so funds were treated as unrestricted in nature and not apportioned to the underlying services.

² Relates to transitional funding from the Health & Social Services Department during 2017 for Home Care clients to minimise the impact of rate changes to them.

³ Includes amounts invoiced in respect of a part time School Nurse, funded by the Public Health Department. From 2018 this is funded through the main Child & Family Services contract.

c) Other fundraising activities

	Unrestricted	Designated	Restricted	2018	Unrestricted	Designated	Restricted	2017
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Membership income ⁴	100	-	-	100	118	-	-	118
Fundraising - Golf day ⁵	11	-	-	11	-	-	-	-
Fundraising - Colour Fun Run	-	-	40	40	-	-	44	44
Fundraising - Scarecrow Trail	-	-	-	-	3	-	-	3
Fundraising - Small events	3	-	-	3	5	-	-	5
Fundraising - 2018 (2017) Club ⁶	61	-	-	61	60	-	-	60
	175	-	40	215	186	-	44	230

⁴ Members of the Association pay an annual membership with amounts being collected throughout the year. Membership income is recognised in the accounting period to which it relates with the amounts relating to future periods being carried forward. See note 14 for amounts released in the current year and deferred to future periods. There are currently 2 lifetime members however the incoming resources in respect of these are not considered material for separate disclosure.

⁵ The annual golf day was not held in 2017.

⁶ The Association runs an annual lottery, the name of which changes to reflect the year and number of tickets available. Monies received in the year in respect of the 2019 Club lottery have been deferred to be recognised in the following year.

d) Investment income

	Unrestricted	Designated	Restricted	2018	Unrestricted	Designated	Restricted	2017
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Bank interest	15	-	-	15	3	-	-	3
Dividends and coupons	76	-	-	76	85	-	-	85
	91	-	-	91	88	-	-	88

5 Expenditure

a) Raising funds

	Unrestricted	Designated	Restricted	2018	Unrestricted	Designated	Restricted	2017
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Fundraising - Golf day ⁵	5	-	-	5	-	-	-	-
Fundraising - Small events	3	-	-	3	10	-	4	14
Fundraising - 2018 (2017) Club ⁶	24	-	-	24	25	-	-	25
Fundraising - Colour Fun Run	-	-	24	24	-	-	22	22
Investment management costs	15	-	-	15	15	-	-	15
Support costs - see note 4c	132	-	56	188	155	-	77	232
	179	-	80	259	205	-	103	308

b) Charitable activities

	Unrestricted	Designated	Restricted	2018	Unrestricted	Designated	Restricted	2017
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Child & Family Services	48	-	2,010	2,059	38	-	1,812	1,850
District Nursing Services	-	-	2,550	2,550	-	-	2,420	2,420
Home Care Services	585	-	-	585	1,272	-	127	1,399
Rapid Response & Reablement	-	-	962	962	-	-	852	852
MECSH	-	-	340	340	-	-	335	335
High Cost Packages of Care	-	-	234	234	-	-	214	214
Clinical Governance	58	-	525	583	31	-	375	406
Stores & Medical Supplies	16	-	23	39	29	-	35	64
Education First	3	-	-	3	-	-	-	-
Direct Service Provision Costs	-	-	21	21	-	-	33	33
Governance costs								
Audit fees ⁷	9	-	3	12	1	-	3	4
Executive management	23	-	102	125	23	-	102	125
Support costs - see note 4c	4	-	575	579	29	52	633	714
	746	-	7,345	8,091	1,423	52	6,941	8,416

⁷ Fees paid to the Association's auditors are solely in respect of the annual audit. No fees have been paid to the Association's auditors in respect of tax, assurance or other consultancy or advisory services.

c) Allocation of support costs

	Raising Funds	Charitable	2018	Raising Funds	Charitable	2017
	£000s	£000s	£000s	£000s	£000s	£000s
Human Resources	2	159	161	1	134	135
Business Support ⁸	138	232	370	184	393	577
Training & Travel	2	6	8	1	4	5
Vehicles	-	-	-	-	1	1
Equipment & Maintenance	22	88	110	19	78	97
Printing & Stationery	5	21	26	7	19	26
Communications	6	22	28	8	35	43
Buildings Maintenance	1	2	3	-	1	1
Security & Cleaning	4	16	20	4	15	19
Insurance	8	33	41	8	34	42
	188	579	767	232	714	946

Directly attributable costs are charged, where possible, to the relevant business area. Other costs, as set out in the table above are allocated as follows:

- Human Resources costs are allocated on a headcount basis;
- All other support costs are allocated on an estimated time spent basis between Raising Funds and Charitable Activities.

⁸ Business support costs include the Executive, Finance, Administrative and Charitable operations after deduction of an appropriate charge for Governance Costs has been made.

6 Net (losses) / gains on investments

	Unrestricted	Designated	Restricted	2018	Unrestricted	Designated	Restricted	2017
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Profit on disposal	42	-	-	42	38	-	-	38
Less: Opening unrealised gains	(661)	-	-	(661)	(462)	-	-	(462)
Closing unrealised gains	412	-	-	412	661	-	-	661
	(207)	-	-	(207)	237	-	-	237

7 Trustees' remuneration, benefits and expenses

None of the trustees have been paid any remuneration for their role as Trustee or received any other benefits from employment with the Association nor have they been reimbursed for any expenses relating to their position (2017: £nil).

8 Employees

The number of full time, part time and zero hour employees and full time equivalent (FTE) as at 31 December was:

	2018	2018	2017	2017
	Employees	FTE	Employees	FTE
Child & Family Services	63	38.39	55	37.22
High Cost Packages	10	1.66	12	3.38
Total Child & Family Services	73	40.05	67	40.60
District Nursing Services	53	38.67	48	34.95
Rapid Response & Reablement	19	16.45	18	14.89
Home Care Services	38	16.88	32	12.77
Clinical effectiveness & risk management	15	12.75	9	8.00
	198	124.79	174	111.21
Support	12	10.26	11	9.72
Fundraising	2	1.41	1	1.00
Total	212	136.46	186	121.93

The above employee numbers include 54 zero hour contracts which are in respect of bank nursing staff (2017: 43). Where an employee undertakes two or more employment contracts they are included here as one employee for each contract held.

9 Staff costs and employee benefits

The table below shows the number of higher paid staff with emoluments over £60,000 in bandings of £10,000 thereafter. Emoluments include gross salary, overtime, unsocial hours, on call payments and taxable benefits in kind. Overtime, unsocial hours and on call payments are typically only paid to staff working in clinical facing roles. Prior year comparatives have been restated as previously only gross salary had been included in the amounts paid.

	2018	2017
£60,000 to £69,999	4	10
£70,000 to £79,999	4	1
£80,000 to £89,999	2	1
£90,000 to £99,999	-	1

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During the year the following staff costs and employee benefits were incurred by the Association:

	2018 £000s	2017 £000s
Wages and salaries (including bank contracts)	6,090	5,997
Social security	378	371
Pension contributions	679	729
Allowances (including on call, mileage / car and laundry allowances)	292	291
	7,439	7,388

During the year the Association incurred the following staff costs in relation to the Senior Management Team:

	2018 £000s	2017 £000s
Wages and salaries	309	290
Social security	15	14
Pension contributions	24	30
Allowances (including on call, mileage / car and laundry allowances)	11	13
	359	347

10 Tangible assets

	2018	2017
	£000s	£000s
Freehold land and buildings at valuation	800	800

The property known as Gloucester Lodge was valued on 30 March 2017 by Gaudin & Company Limited with an open market value of £800,000. The property is currently leased to the Health & Social Services Department ("HSSD") for a nominal rent of £1 per annum on a 20 year lease which terminated in September 2013 and has been extended informally. HSSD have informed the Association that they will likely be vacating the premises before the end of 2018. The use of this asset will be reviewed by the Committee during 2018 whereupon a decision will be made as to its future purpose. Whilst it is not intended that the property be sold within the next 12 months, its sale is one of the options under consideration.

11 Investments

	2018	2017
	£000s	£000s
Market value as at 1 January	3,825	3,541
Less unrealised gains as at 1 January	(661)	(462)
Book cost as at 1 January	3,164	3,079
Additions at cost	474	574
Disposal proceeds	(533)	(527)
Profit on disposal	42	38
Book cost as at 31 December	3,147	3,164
Add unrealised gains as at 31 December	412	661
Market value as at 31 December	3,559	3,825

The Association's investment portfolio is managed by Quilter Cheviot on a discretionary basis. Quilter Cheviot follow a set of investment objectives and restrictions as agreed by the Finance Sub Committee.

Investments held as at 31 December 2018 and 31 December 2017 are all unrestricted funds. Income amounts generated by the portfolio are also unrestricted.

12 Debtors

	2018 £000s	2017 £000s
Trade debtors	64	39
States of Jersey ⁹	299	488
Other debtors	7	6
Amounts due from legacies	153	-
GST	9	6
Prepayments	63	59
	595	598

⁹ Represents amounts due from the States of Jersey in respect of the following: High Cost Packages of Care £272k (2017: £248k), Public Health funded School Nurse post £26k (2017: £26k).

13 Cash and cash equivalents at bank and in hand

	2018 £000s	2017 £000s
Cash at bank	2,319	2,081
Cash with broker	83	41
	2,402	2,122

14 Creditors: Amounts falling due within one year

	2018 £000s	2017 £000s
Membership received in advance ¹⁰	46	56
Creditors and accruals	282	303
States of Jersey - Comite account ¹¹	732	713
	1,060	1,072

¹⁰ Members of the Association pay an annual membership with amounts being collected throughout the year. Membership income is recognised in the accounting period to which it relates with the amounts relating to future periods being carried forward. The balance of £45,563 (2017: £56,385) relates to membership income that is deferred to financial year ending 31 December 2018. The prior year balance of £56,385 was released as income during 2018.

¹¹ The States of Jersey process monthly payroll and accounts payable items which are then reimbursed by the Association.

15 Reserves

	<i>Unrestricted</i>	<i>Designated</i>	<i>Restricted</i>	Total
	£000s	£000s	£000s	£000s
Fund balances as at 31 December 2018 represented by:				
Fixed Assets				
Tangible	800	-	-	800
Investments	3,559	-	-	3,559
Current Assets	185	2,158	671	3,014
Current liabilities	(1,060)	-	-	(1,060)
	<u>3,484</u>	<u>2,158</u>	<u>671</u>	<u>6,313</u>

Designated funds

Designated funds are determined by the Committee when there is a need to allocate certain funds for known future commitments.

The movement in designated funds is analysed as follows:

Fund (with expected completion date where known)	<i>01/01/18</i>	<i>Expended</i>	<i>Transfer</i>	<i>31/12/18</i>
	£000s	£000s	£000s	£000s
Property fund	2,122	-	-	2,122
Clinic development	36	-	-	36
	<u>2,158</u>	<u>-</u>	<u>-</u>	<u>2,158</u>

The Association does not yet have sufficient clarity over its future premises requirements to utilise the property fund. It is expected that a decision on its use will be made during 2019.

The fund for clinic development was initially set up to cover the costs of developing the Florence Bechelet Clinic in St Peter. This project completed in May 2017 and the remaining designated funds will be used for upgrading facilities in our other clinic settings.

Restricted funds

Restricted funds are classified as such by virtue of any restrictions that may have been placed on the incoming resource or asset. Funds with a balance, income and expenditure of £10k or less are consolidated and categorised as Other.

The movement in restricted funds is analysed as follows:

	01/01/18 £000s	Income £000s	Expenditure £000s	31/12/18 £000s
District Nursing Services ¹²	249	3,246	(3,198)	297
Rapid Response & Reablement ¹²	28	1,090	(1,092)	26
Child & Family Services ¹²	77	2,755	(2,730)	102
High Cost Packages of Care	1	272	(273)	(0)
End of Life Project	20	25	(7)	38
Pathways Children's Centre	-	19	(19)	(0)
Greville Bathe Fund - District Nurse Degree Training ¹³	23	-	-	23
Greville Bathe Fund - Clinic Furniture and Equipment ¹⁴	11	-	(10)	1
Paediatric Palliative Care Worker ¹⁵	52	62	(57)	57
District Nurse Equipment	13	-	-	13
Rapid Response & Reablement Equipment	-	20	(20)	-
Home Care Hardship Fund ¹⁶	40	20	-	60
Other	38	35	(19)	54
	552	7,544	(7,425)	671

¹² Services provided for the States of Jersey Health & Social Services Department under a contract of for services running for the three period 2017 to 2019.

¹³ Funding received for specific training that is currently under review in Jersey and awaiting re-accreditation from the Nursing and Midwifery Council.

¹⁴ Funds received for furniture and fittings in the Florence Bechelet Clinic in St Peter that have yet to be fully expended.

¹⁵ Funds raised and expended in relation to the Paediatric Palliative Care Worker which is a charitable post in support of the Children's Community Nursing Team. Funding currently comes from the Colour Festival and support from the Bosdet Foundation.

¹⁶ Funds received specifically for a hardship fund for our Home Care Services.

16 Pension

a) Costs

The Association is an Admitted Body of the Public Employees Contributory Retirement Scheme ('PECRS') and Public Employees Pension Scheme ("PEPS") which are both administered by the States of Jersey. All permanent employees of the Association were previously eligible to participate in either PECRS, or PEPS if they joined the organisation after 1 January 2016. Changes to the eligibility criteria came in to force at the end of August 2017 and those employees who are no longer eligible to participate in PECRS or PEPS are able to participate in a defined contribution scheme ("DCS") with effect from January 2018. Whilst PECRS and PEPS are final salary schemes, they are not conventional defined benefit schemes because the employer is not responsible for meeting any ongoing deficit. The assets are held separately from those of the Association. Contribution rates are determined by an independent qualified actuary so as to spread the costs of providing benefits over the members' expected service lives.

Salaries and emoluments include pension contributions for staff to the PECRS and PEPS schemes amounting to £630,365 (2017: £729,102). Contributions to the DCS amount to £49,031 (2017: £nil). The Association has adopted Financial Reporting Standard 102 ("FRS 102"). As the Association is unable to readily identify its share of the underlying assets and liabilities of PECRS or PEPS under FRS 102, contributions to the scheme have been accounted for as if they are contributions to a defined contribution scheme.

The contribution rate paid by the Association during the year for PECRS was 13.6% (2017: 13.6%) of salary, for PEPS was 16% and for the DCS ranged from 3% to 5%.

b) Valuation

Actuarial valuations are performed on a triennial basis with the most recent published valuation being as at 31 December 2016. The main purposes of the valuation are to review the operation of the scheme, to report on its financial condition, and to confirm the adequacy of the contributions to support the scheme benefits.

The latest valuation dated 31 December 2016 showed that PECRS had a deficit of £68.5 million and PEPS had a deficit of £0.44 million. This compared with Scheme investments of £1.93 billion for PECRS and £1.2 million for PEPS.

The Actuary had advised that the Association had a liability to meet its share of the pre-1987 debt, as did all participating employers. This arose from the restructuring of the PECRS arrangements with effect from 1 January 1988.

c) Transition of PECRS to PEPS

Employees who are members of PECRS will transfer in to PEPS from 1 January 2019. They will continue to accumulate benefits under PECRS until 31 December 2018. The Associations' contribution rates for these employees would increase to 14.4% in 2019, 15.2% in 2020 and finally to 16% in 2021.

d) Pre-1987 Liability

The PECRS Committee of Management formally determined the pre-1987 liability in September 2005 and the Association was advised of the repayment schedule to meet that liability in January 2007. In total, the actuary had advised that the Association had a liability of £5,098,137.

On 13 May 2008 the States of Jersey adopted a proposition of the Minister for Treasury and Resources concerning the debt of the Family Nursing and Home Care Service and agreed to take responsibility for the pre-1987 PECRS past service debt from 1 January 2008. Accordingly, the States agreed to make payments to PECRS of £7,463 monthly until 31 December 2083, to assume the same obligations in relation to the debt previously attributable to Family Nursing & Home Care as for its own share of the debt, and to reduce the grant payment to Family Nursing and Home Care (specifically relating to the annual repayments) by £89,556 per annum (subject to indexation).

e) New Defined Contribution Scheme

The Association is an Admitted Body of the Public Employees Contributory Retirement Scheme ('PECRS') and Public Employees Pension Scheme ("PEPS") which are both administered by the States of Jersey. All permanent employees of the Association were previously eligible to participate in either PECRS, or PEPS if they joined the organisation after 1 January 2016. Changes to the eligibility criteria came in to force at the end of August 2017 and those employees who are no longer eligible to participate in PECRS or PEPS were able to participate in a defined contribution scheme.

The Association has now set up the new defined contribution scheme, which commenced from 1st January 2018. All administrative posts and Home Care employees are able to participate in this scheme on an optional basis. Under the new scheme employer contribution rates are either 3% or 5% of salary, with employees making matched contributions.

17 Commitments under operating leases

The Association had the following annual commitments for premises rental under operating leases:

	2018 £000s	2017 £000s
Operating leases which expire:		
Within one year	17	34
In the second to fifth years inclusive	33	16
After five years	20	20
	70	70

A lease agreement for the new Florence Bechelet clinic based in St Peter was signed on 25 May 2017 for a nine year term and has been disclosed accordingly as a commitment expiring after five years.

18 Commitment not recognised as a liability

In April 2019 a Software as a Service Agreement was entered in to with the States of Jersey for the procurement of the clinical records system EMIS Web. The Agreement is effective from 1st May 2019 and is for a 5 year term. Commitments in respect of license fees, hosting, annual maintenance and support costs for future periods are expected to be in the region of £434k. These costs will be recognised in the periods relating to the system's use.

19 Related party transactions

Philip Taylor, who joined as a Trustee in June 2018, is the Managing Director of the JJ Fox Trading Group. During the year goods and services totalling £423 have been purchased from the JJ Fox Trading Group. This is a pre-existing relationship that goes back a number of years.