



Family Nursing & Home Care

Annual Report & Accounts for the year to
31 December 2019

States of
Jersey
Approved
Provider

Here to Help

Association
of
Jersey
Charities
no. 115



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Message from the Chair

As we approach the end of my second year as Chairperson of this wonderful organisation, I am pleased to report that FNHC has once again proven itself to be a vital part of our community, both from the care and support delivered by our teams and for the role we have played in these extraordinary times.

I am confident that there are few people who predicted the lives and in fact the general way of life, of so many could, and would, be impacted in such a dramatic manner as has been necessary in our response to the Coronavirus and the COVID19 disease.

As a charity delivering services directly into the community setting, we have played an essential role, not always in ideal conditions, in providing essential care and support services to our patients during the lockdown. Our teams have worked closely with other healthcare professionals, with our friends in the voluntary and charity sector and with our colleagues within the Government of Jersey teams to bring together an effective coordinated response to the challenges that COVID19 has presented, and undoubtedly will continue to do so going into the future

Furthermore, the support our teams and organisation has received from the general public during this period has been much appreciated and reflects the position FNHC has as a vital part of the fabric of our island society.

The Committee and I would like to take this opportunity to commend everyone who works at FNHC and our supporters for their incredible response and backing throughout this extraordinary period.

Focusing on more traditional matters I would like to express my thanks on behalf of FNHC to some notable people:

A welcome to our new Patron the Bailiff – Mr Tim le Cocq. It was enjoyable to meet you at our Christmas event in December and to discuss the breadth and depth of what we do at FNHC. We are grateful for your offer of support and look forward to working with you in the future.

I would also like to welcome Gary Vibert and Anne Audrain to our committee. Both have long histories in the healthcare professions (Gary is a Senior Paramedic and Anne qualified as a nurse - has worked for FNHC, Jersey Hospice and within the General Hospital before teaching healthcare at Highlands College) and have brought their expertise to our committee responsibilities. It is great to have you on board and as part of our team.

I would also like to thank Louise MacLeod who stepped down from the Committee during this year. Your commitment and input into our organisation have been much appreciated and we wish you well in your current endeavours.

And, of course, I thank all of my colleagues on the Committee whose engagement and input continue at an exceptional level, successfully combining these honorary roles with those of their busy family and work lives.

At this point it is important to recognise the commitment and work of our CEO – Bronwen – and her senior team throughout this year. The resilience demonstrated in the face of delivering our registrations with both the newly introduced Care Regulation and the Charities Laws – either of which would have been a mammoth task on their own without both being implemented in tandem – as well as the leadership shown in restructuring aspects of the organisation and introducing a range of new “best in class” working practices has been incredible. All whilst continuing the immense job of coordinating and managing the essential services which are so important to so many people on the island! Bronwen has also worked closely with our Treasurer – Peter Wright – in restructuring our financial reporting introducing a much greater level of clarity in this vital area of operations.

I am very pleased to report that FNHC is in a strong and sustainable position as we draw to a close to the 2019 and going forward in the future.

Looking forward to the rest of 2020, FNHC will continue to play a central part to the healthcare delivery in our communities in Jersey. We are committed to working as closely as possible with the Government of Jersey in delivering the Jersey Care Model. Built, as it is, on focusing the delivery care in the community, FNHC is the organisation best placed to support the goals of the model and will work with all our colleagues across all sectors (healthcare, voluntary and government) to ensure the people of Jersey benefit from the highest level of care possible. We will support where appropriate, challenge where necessary and lead where we can, to achieve the best healthcare system for our communities.

Like many organisations, there will undoubtedly be challenges to face in 2020 – some recognised and some as yet unknown. One area of current concern is the delivery of home care services. The sector as a whole is struggling to meet demand and provide a sustainable business model that financially achieves breakeven without passing on high charges to clients. This area of care has been overlooked for too long and it is the committee's belief that the current model of funding for these services, which are so important to so many of our society, needs to be reviewed and overhauled if we are to properly look after vulnerable people in our society. The operation of a dynamic, effective home care sector in Jersey is a vital step and integral to delivering the Jersey Care Model and FNHC is determined to work with other providers in this sector and the government to enable the goal to be achieved.

Two final points for my report.

Firstly, in my last report I indicated we would establish a forum to enable the people in Jersey to feed ideas directly into the organisation. To this end we ran a series of roadshows throughout the latter part of 2019. The focus of these were relating to the revision of our constitution and I'm pleased to advise we have received positive feedback throughout. Although we intended to hold an EGM on this work toward the end 2019 / early 2020 we have postponed this meeting and now plan to hold it toward the end of this calendar year.

Secondly, as with all charities we depend heavily on your generosity in helping us deliver our services to the island. Whilst 2019 was a good year for our events and fundraising, in line with most charities we are looking at a very difficult year for fundraising in 2020. At this time, we have had to cancel most of our events and this will inevitably have an impact on our fundraising revenues. We will keep you informed on this issue during the rest of 2020 and would be grateful of any support you may be able to provide and I'm pleased to advise that plans are already in development to host some of our largest ever fundraising events in 2021.

To finish off, on behalf of the committee I would once again like to express our admiration for all of the people who work for FNHC. They are truly incredible people and it is a privilege to support and work with them in this wonderful organisation.

Phil Romeril
Chairperson

Report of the Chief Executive Officer

During 2019, Family Nursing & Homecare (FNHC) experienced another busy and productive year. As with other years, there has been an increase in activity and demand across the services, with more complex and acutely unwell patients being cared for in their own home and community.

The services that FNHC provides for both adults and children, that are either commissioned on behalf of the Government of Jersey or supported through our not for profit businesses (Home Care) and our charitable fundraising, help to support adults, children and their families to remain independent and in their local community. This is extremely important for physical, mental health and wellbeing, as it help to keep people connected and reduces social isolation.

Being able to support islanders by providing community nursing and care is important to us as an organisation and is at the heart of all we do.

In 2019 FNHC delivered a number of charitable fundraising events and this was to enhance and grow our charitable work. As ever our Colour Festival and Colour Run was a great success with the highest (1,600) number of runners taking part. The funds raised pay for our Paediatric support worker, who provides help and support to many children across the island suffering with complex conditions, and life limiting illnesses. In September we also hosted our annual golfing tournament, 21 teams took part and we raised money for patients requiring very specialist wound dressings.

As stated last year at our AGM, we reached out to the charities across the island hosting a first ever Tea Party at Government House, which was supported by The Lieutenant Governor Sir Stephen Dalton and Lady Dalton our Patron. Over 120 attended with representation from over 50 charities and their service users, coming together to share ideas of how we can all collaborate and work together to improve the service for islanders.

Last year FNHC said goodbye to Sir William Bailhache, the island's Bailiff and FNHC's Patron for a number of years. FNHC would like to thank Sir William for his help and continued support over this time. FNHC is delighted to announce and welcome Tim Le Cocq, the island's new Bailiff who has kindly agreed to become our Patron. The committee and staff at FNHC look forward to working with our patrons this year.

Last year FNHC continued to build its external relationships with other organisations. FNHC remain committed to this role, working hard to strengthen external partnerships and to collaborate with other charities and the voluntary sector.

A large piece of work that FNHC was a key partner, was the development of the new Jersey care model. Health and Community services engaged with a number of providers, charities and the voluntary sector, to support the development of the new Jersey care model and following public consultation work continues to shape the future Health and Social care system of Jersey.

Internally within our organisation, work continues to prepare for the implementation of the new Jersey care model, through the delivery of FNHC's 5 year strategy. Alongside this, FNHC continues to review our systems and processes to ensure that the organisation is best placed to support and deliver the increase in community care and services, which will form a significant part of the new model.

In 2019 there were legislative and regulatory changes. FNHC as a community nursing and Home care provider was required to register with the Care commission. FNHC was successfully registered in November 2019 and will be regulated and routinely inspected by the Care commissions.

In addition to this there were changes to charities and a requirement to be registered with the Charity Commission. FNHC can confirm that in April 2020 the charity has been accepted for registration with the Charity Commission (Registration Number 345).

Looking forward into 2020 FNHC has a lot to celebrate. The World Health Organisation for the first time in history, has recognised 2020 as the International Year of the Nurse, acknowledging the contribution that nurses and the profession have made across the world. Nurses also pay tribute to Florence Nightingale who was born 200 years ago on 12th May 2020 and the contribution that both Florence Nightingale and Mary Seacole have made to modern nursing today.

At the start of 2020, Jersey planned to celebrate 75 years of Liberation and the International Year of the Nurse. Exceptional and unforeseen circumstances during unprecedented times, have changed the lives of people around the world and on Jersey with the emergence of Coronavirus (COVID 19). Islanders have been amazing, adapting and responding to the measures that have been put in place to protect the public. Yet again islanders have shown true resilience and reserve and for those of us who were not around at the time of the occupation have felt an overwhelming sense of community.

As CEO, I would like to take this opportunity to thank islanders for adhering to the restrictions that have been put in place, which has helped to prevent our Health and Social care services from becoming overwhelmed with demand. I know that this has been testing for many of us.

Thank you to everyone who has supported someone through this pandemic and we have seen many examples of unsung heroes and innovation.

I would also like to recognise the significant contribution all health workers have made to the wellbeing of our islanders but in particular our staff at FNHC. Staff have demonstrated exceptional levels of selflessness, care and commitment to our clients and especially supporting those who have lost loved ones.

Whilst scientists across the world unite to find treatments and a vaccine against COVID 19, I remain hopeful that in the next few weeks life will begin to return to some normality that we all recognise and can enjoy.

Bronwen Whittaker
Chief Executive Officer

Reference & Administrative Details

Charity Name	Family Nursing & Home Care (Jersey) Incorporated
Jersey Charities Commission	345 (Jersey Charity Commission registration number)
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 2019 and subsequently

Name	Position	Appointed	Resigned	Term
Kevin Bates		2017 AGM	2019 AGM	2 years
John Moulin		2016 AGM	2019 AGM	2 years
Phil Romeril	Chair	2018 AGM		3 years
Lara Haskins	Honorary Treasurer (from 02.07.2019)	2018 AGM		2 years
David Ogilvie	Vice Chair	2018 AGM		3 years
Peter Wright	Honorary Treasurer (to 01.07.2019)	2018 AGM		3 years
Paul Harben		2018 AGM		2 years
Philip Cameron Taylor		2018 AGM		2 years
Louise Macleod		2018 AGM	09.09.2019	2 years
Natasha Le Dain-Cyphes		2018 AGM		2 years
Gary Vibert		17.10.2019		2 years
Anne Audrain		17.10.2019		2 years
Bronwen Whittaker	Chief Executive Officer ^a	Ex Officio		n/a

Senior Management Team

Chief Executive Officer

Bronwen Whittaker RGN, RHV, BSc, MSC

Finance Director

Adrian Blampied FCCA - resigned September 2019

Director of Governance and Care

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 Fideicomis 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 2019 the Committee met 4 times (2018: 4), the Finance sub committee met 2 times (2018: 2) and the Governance & Clinical sub committee met 4 times (2018: 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
Kevin Bates (resigned 04.06.2019)	0 of 2	0 of 2	-
John Moulin (resigned 04.06.2019)	2 of 4	-	2 of 2
Phil Romeril	3 of 4	-	-
Lara Haskins	3 of 4	1 of 4	-
David Ogilvie	3 of 4	-	-
Peter Wright	1 of 4	3 of 4	-
Paul Harben	3 of 4	3 of 4	-
Philip Cameron Taylor	3 of 4	-	-
Louise Macleod	1 of 4	-	2 of 4
Natasha Le Dain-Cyples	3 of 4	-	1 of 4
Adrian Blampied (resigned 06.09.2019)	3 of 4	3 of 4	-
Judy Foglia	3 of 4	-	3 of 4
Bronwen Whittaker	3 of 4	3 of 4	3 of 4
Gary Vibert (appointed 04.06.2019)	1 of 4	-	1 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; and
- (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 increased to £8,687k (2018: £7,353). Income from the Health and Community Services Department of the Government of Jersey ("HCS") increased to £8,135k (2018: £7,353k) due to the following:

- A £139k reduction in the 2018 contract value due to a clawback regarding previous years pay awards.
- Two year impact of £468K regarding the 2018 pay awards, which were awarded and funded by the States of Jersey in 2019.
- Annual impact of £179K regarding the 2019 pay awards, which were awarded and funded by the States of Jersey in 2019.

Our three year contract with HCS was due to expire on 31.12.2019 and it was extended for a further 12 months to 31.12.2020. The reason for this 12 month extension to the contract was to enable all parties to be involved in the development and delivery of the new Jersey care model and commissioning arrangements.

We have been invited to be an external partner on the strategic board. However, due to COVID 19 this work has slowed and been temporarily stopped. HCS have stated that they are proposing to further extend the existing contractual arrangements to enable time for the model to develop. We are awaiting further information on this and discussions are in progress regarding this matter.

Income from Homecare increased from £429K in 2018 to £496K in 2019. The development and growth of Homecare services provided by FNHC remains a priority for the organisation to enable us to support and care for the most vulnerable in the community. It is our ambition to continue to expand this service by attracting high quality employees and supporting them with an excellent induction programme and ongoing training opportunities in line with our strategic intention to become the employer of choice.

Donations and legacies have fallen from £471k to £338k whilst income from other fundraising activities fell marginally from £215k to £212k.

Costs of raising funds has increased mainly as a result of increases in staff costs. All open vacancies from 2018 have been recruited and placed during 2019.

Net incoming funds before the impact of investment gains or losses were £262k compared to net incoming of £235k in 2018.

As a result of stable financial markets in 2019 our investment portfolio saw net gains of £393k compared to losses of £207k in 2018 resulting in a net movement in funds for the year of £655k (2018: £28k).

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 2020 as we seek to find alternative premises for our main requirements.

Restricted reserves have increased in 2019 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 £6,968k (2018: £6,313k) of which £2,158k is designated and £831k is restricted. A full analysis of reserves can be found in Note 15 on pages 30-31.

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 2019 the Association's investment portfolio was valued at £3,868k (2018: £3,559k) 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 2019 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 2019 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.

Emphasis of Matter

We draw attention to Note 20 of the financial statements, which describes the possible impact of the coronavirus pandemic on the association's operations. Our opinion is not modified in respect of this matter.

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.



ALEX PICOT
Chartered Accountants

12 June 2020

	Note	Unrestricted £000s	Designated £000s	Restricted £000s	2019 £000s	Unrestricted £000s	Designated £000s	Restricted £000s	2018 £000s
Income from:									
Donations & legacies	4a	294	-	44	338	320	-	151	471
Charitable activities	4b	552	-	8,135	8,687	455	-	7,353	7,808
Other fundraising activities	4c	158	-	54	212	175	-	40	215
Income from investments	4d	107	-	-	107	91	-	-	91
Total income		1,111	-	8,233	9,344	1,041	-	7,544	8,585
Expenditure on:									
Costs of generating funds									
Raising Funds	5a	248	-	99	347	179	-	80	259
Charitable activities	5b	761	-	7,974	8,735	746	-	7,345	8,091
Total expenditure		1,009	-	8,073	9,082	925	-	7,425	8,350
Net gains/(losses) on investments	6	393	-	-	393	(207)	-	-	(207)
Net income / (expenditure)		495	-	160	655	(91)	-	119	28
Gross transfers between funds	15	-	-	-	-	-	-	-	-
Net Movement in Funds		495	-	160	655	(91)	-	119	28
Funds brought forward at 1 January		3,484	2,158	671	6,313	3,575	2,158	552	6,285
Funds carried forward at 31 December	15	3,979	2,158	831	6,968	3,484	2,158	671	6,313

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

The notes on pages 21 to 33 form a part of these financial statements.

Family Nursing & Home Care (Jersey) Incorporated
Balance Sheet
As at 31 December 2019

	Note	2019 £000s	2018 £000s
Fixed Assets			
Tangible assets	10	800	800
Investments	11	3,868	3,559
		4,668	4,359
Current Assets			
Stocks		23	17
Debtors	12	412	595
Cash and cash equivalents at bank and in hand	13	3,858	2,402
		4,293	3,014
Creditors: Amounts falling due within one year	14	1,993	1,060
Net Current Assets		2,300	1,954
Net Assets		6,968	6,313
Charitable Funds			
Unrestricted income fund			
General unrestricted income fund	15	3,979	3,484
Designated fund	15	2,158	2,158
		6,137	5,642
Restricted income fund	15	831	671
Total Funds		6,968	6,313

The notes on pages 21 to 33 form a part of these financial statements.

Approved and authorised for issue by the Trustees on 10 June 2020 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 2019

	Note	2019 £000s	2018 £000s
Cash flows from operating activities			
Net income / (expenditure) for the financial year		655	28
Adjustments for:			
Net loss / (gain) on investments		(393)	207
Deposit interest and investment income receivable		(107)	(91)
Increase in stocks		(6)	(5)
Decrease in debtors		183	3
Increase / (decrease) in creditors		933	(12)
Net cash generated from operating activities		1,265	130
Cash flows from investing activities			
Deposit interest received	4d	18	15
Dividend and coupon income received	4d	89	76
Payments to acquire fixed asset investments	11	(1,040)	(474)
Receipts from sales of fixed asset investments	11	1,124	533
Net cash from investing activities		191	150
Increase in cash in the year - refer to note a. below		1,456	281
Cash and cash equivalents at beginning of the year		2,402	2,122
Cash and cash equivalents at end of the year		3,858	2,403

	At 1 January 2019 £000s	Cash flows £000s	At 31 December 2019 £000s
a. Components of cash and cash equivalents			
Cash	2,319	1,394	3,713
Cash with broker	83	62	145
	2,402	1,456	3,858

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 & Community Services Department of the Government 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 31 December 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 & Community Services Department of the Government 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	2019	Unrestricted	Designated	Restricted	2018
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Donations	68	-	44	112	86	-	151	237
Legacies	197	-	-	197	208	-	-	208
Grants	29	-	-	29	26	-	-	26
	294	-	44	338	320	-	151	471

b) Charitable activities

	Unrestricted	Designated	Restricted	2019	Unrestricted	Designated	Restricted	2018
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Health & Community Services Department ¹								
District Nursing Services	-	-	3,543	3,543	-	-	3,246	3,246
Child & Family Services	-	-	2,792	2,792	-	-	2,405	2,405
Rapid Response & Reablement	-	-	1,123	1,123	-	-	1,090	1,090
MECSH	-	-	384	384	-	-	340	340
High Cost Packages of Care	-	-	293	293	-	-	272	272
	-	-	8,135	8,135	-	-	7,353	7,353
Home Care Fees	496	-	-	496	429	-	-	429
Education First	31	-	-	31	-	-	-	-
Sale of medical supplies	20	-	-	20	24	-	-	24
Rental and sundry	5	-	0	5	2	-	-	2
	552	-	8,135	8,687	455	-	7,353	7,808

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 & Community 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.

c) Other fundraising activities

	Unrestricted	Designated	Restricted	2019	Unrestricted	Designated	Restricted	2018
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Membership income ²	82	-	-	82	100	-	-	100
Fundraising - Golf Day	15	-	-	15	11	-	-	11
Fundraising - Colour Fun Run	-	-	54	54	-	-	40	40
Fundraising - Scarecrow Trail	-	-	-	-	-	-	-	-
Fundraising - Small events	2	-	-	2	3	-	-	3
Fundraising - 2019 (2018) Club ³	59	-	-	59	61	-	-	61
	158	-	54	212	175	-	40	215

² 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.

³ 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 2020 Club lottery have been deferred to be recognised in the following year.

d) Investment income

	Unrestricted	Designated	Restricted	2019	Unrestricted	Designated	Restricted	2018
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Bank interest	18	-	-	18	15	-	-	15
Dividends and coupons	89	-	-	89	76	-	-	76
	107	-	-	107	91	-	-	91

5 Expenditure

a) Raising funds

	Unrestricted	Designated	Restricted	2019	Unrestricted	Designated	Restricted	2018
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Fundraising - Golf Day	7	-	-	7	5	-	-	5
Fundraising - Small events	5	-	-	5	3	-	-	3
Fundraising - 2019 (2018) Club ³	24	-	-	24	24	-	-	24
Fundraising - Colour Fun Run	-	-	29	29	-	-	24	24
Fundraising - Parish Road Show	1	-	-	1	-	-	-	-
Investment management costs	16	-	-	16	15	-	-	15
Support costs - see note 5c	195	-	70	265	132	-	56	188
	248	-	99	347	179	-	80	259

b) Charitable activities

	Unrestricted	Designated	Restricted	2019			Unrestricted	Designated	Restricted	2018
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Child & Family Services	43	-	2,228	2,271	48	-	2,010	2,058		
District Nursing Services	-	-	2,677	2,677	-	-	2,550	2,550		
Home Care Services	538	-	-	538	585	-	-	585		
Rapid Response & Reablement	-	-	998	998	-	-	962	962		
MECSH	-	-	384	384	-	-	340	340		
High Cost Packages of Care	-	-	223	223	-	-	234	234		
Clinical Governance	57	-	673	730	58	-	525	583		
Stores & Medical Supplies	20	-	33	53	16	-	23	39		
Education First	13	-	-	13	3	-	-	3		
Direct Service Provision Costs	12	-	21	33	-	-	21	21		
Governance costs										
Audit fees ⁴	4	-	3	7	9	-	3	12		
Executive management	23	-	102	125	23	-	102	125		
Support costs - see note 5c	51	-	632	683	4	-	575	579		
	761	-	7,974	8,735	746	-	7,345	8,091		

⁴ 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

	2019		2018	
	Raising Funds	Charitable	Raising Funds	Charitable
	£000s	£000s	£000s	£000s
Human Resources	2	160	162	159
Business Support ⁵	207	300	507	232
Training & Travel	1	5	6	6
Vehicles	-	-	-	-
Equipment & Maintenance	29	114	143	88
Printing & Stationery	5	20	25	21
Communications	6	24	30	22
Buildings Maintenance	1	4	5	2
Security & Cleaning	5	21	26	16
Insurance	9	35	44	33
	265	683	948	579

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.

⁵ 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				Unrestricted	Designated	Restricted	
	£000s	£000s	£000s	2019	Unrestricted	Designated	Restricted	£000s	£000s	2018
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Profit on disposal	87	-	-	87	42	-	-	-	-	42
Less: Opening unrealised gains	(412)	-	-	(412)	(661)	-	-	-	-	(661)
Closing unrealised gains	718	-	-	718	412	-	-	-	-	412
	393	-	-	393	(207)	-	-	-	-	(207)

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 (2018: £nil).

8 Employees

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

	2019	2019	2018	2018
	Employees	FTE	Employees	FTE
Child & Family Services	54	41.00	63	38.39
High Cost Packages	4	3.30	10	1.66
Total Child & Family Services	58	44.30	73	40.05
District Nursing Services	51	41.00	53	38.67
Rapid Response & Reablement	15	14.50	19	16.45
Home Care Services	15	11.80	38	16.88
Clinical effectiveness & risk management	13	11.20	15	12.75
	152	122.80	198	124.80
Support	14	12.70	12	10.26
Fundraising	2	2.00	2	1.41
Total	168	137.50	212	136.47

The above employee numbers include 10 zero hour contracts which are in respect of bank nursing staff (2018: 54). 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.

	2019	2018
£60,000 to £69,999	7	4
£70,000 to £79,999	6	4
£80,000 to £89,999	1	2
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-
£110,000 to £119,999	1	-

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 PEPRS, 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 were no longer eligible to participate in PEPRS or PEPS were able to participate in a defined contribution scheme which came into effect from January 2018.

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

	2019	2018
	£000s	£000s
Wages and salaries (including bank contracts)	6,498	6,090
Social security	396	378
Pension contributions	735	679
Allowances (including on call, mileage / car and laundry allowances)	294	292
	7,923	7,439

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

	2019	2018
	£000s	£000s
Wages and salaries	256	309
Social security	12	15
Pension contributions	21	24
Allowances (including on call, mileage / car and laundry allowances)	8	11
	297	359

10 Tangible assets

	2019	2018
	£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 & Community Services Department ("HCS") for a nominal rent of £1 per annum on a 20 year lease which terminated in September 2013 and has been extended informally. HCS informed the Association that they would likely be vacating the premises before the end of 2018 however they have remained there during 2019. The use of this asset will be reviewed by the Committee during 2020 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. The Committee consider the valuation to still be a fair representation of the property's value as at 31 December 2019.

11 Investments

	2019	2018
	£000s	£000s
Market value as at 1 January	3,559	3,825
Less unrealised gains as at 1 January	(412)	(661)
Book cost as at 1 January	3,147	3,164
Additions at cost	1,040	474
Disposal proceeds	(1,124)	(533)
Profit on disposal	87	42
Book cost as at 31 December	3,150	3,147
Add unrealised gains as at 31 December	718	412
Market value as at 31 December	3,868	3,559

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 2019 and 31 December 2018 are all unrestricted funds. Income amounts generated by the portfolio are also unrestricted.

12 Debtors

	2019	2018
	£000s	£000s
Trade debtors	52	64
States of Jersey ⁶	292	299
Other debtors	15	7
Amounts due from legacies	-	153
GST	10	9
Prepayments	43	63
	412	595

⁶ Represents amounts due from the States of Jersey in respect of the following: High Cost Packages of Care £292k (2018: £272k) and Public Health funded School Nurse post £nil (2018: £26k).

13 Cash and cash equivalents at bank and in hand

	2019	2018
	£000s	£000s
Cash at bank	3,713	2,319
Cash with broker	145	83
	3,858	2,402

14 Creditors: Amounts falling due within one year

	2019	2018
	£000s	£000s
Membership received in advance ⁷	43	46
Creditors and accruals	470	282
States of Jersey - Comite account ⁸	1,480	732
	1,993	1,060

⁷ 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 £42,663 (2018: £45,563) relates to membership income that is deferred to financial year ending 31 December 2019. The prior year balance of £45,563 was released as income during 2019.

⁸ 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 2019 represented by:				
Fixed Assets				
Tangible	800	-	-	800
Investments	3,868	-	-	3,868
Current Assets	1,304	2,158	831	4,293
Current liabilities	(1,993)	-	-	(1,993)
	<hr/> 3,979	<hr/> 2,158	<hr/> 831	<hr/> 6,968

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>01/01/19</i>	<i>Expended</i>	<i>Transfer</i>	<i>31/12/19</i>
	£000s	£000s	£000s	£000s
Property fund	2,122	-	-	2,122
Clinic development	36	-	-	36
	<hr/> 2,158	<hr/> -	<hr/> -	<hr/> 2,158

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 2020 or 2021.

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:

	01/01/19 £000s	Income £000s	Expenditure £000s	31/12/19 £000s
District Nursing Services ⁹	297	3,543	(3,463)	377
Rapid Response & Reablement ⁹	26	1,123	(1,169)	(20)
Child & Family Services ⁹	102	3,177	(3,084)	195
High Cost Packages of Care	-	292	(268)	24
End of Life Project ¹⁰	38	(18)	(0)	20
Pathways Children's Centre	-	19	(19)	-
Greville Bathe Fund - District Nurse Degree Training ¹¹	23	-	-	23
Greville Bathe Fund - Clinic Furniture and Equipment ¹²	1	-	-	1
Paediatric Palliative Care Worker ¹³	57	74	(56)	75
District Nurse Equipment	13	-	(10)	3
Home Care Hardship Fund ¹⁴	60	10	-	70
Other	54	13	(4)	63
	671	8,233	(8,073)	831

⁹ Services provided for the States of Jersey Health & Community Services Department under a contract of for services running for the three period 2017 to 2019.

¹⁰ A portion of funds received in a previous period for the End of Life project were returned to the donor as the project became partially funded elsewhere.

¹¹ Funding received for specific training that is currently under review in Jersey and awaiting re-accreditation from the Nursing and Midwifery Council.

¹² Funds received for furniture and fittings in the Florence Bechelet Clinic in St Peter that have yet to be fully expended.

¹³ 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.

¹⁴ 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") which came into 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 £699,352 (2018: £630,365). Contributions to the DCS amount to £36,066 (2018: £49,031). 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 14.4% (2018: 13.6%) of salary, for PEPS was 16% and for the DCS ranged from 3% to 5%.

b) Valuation

Actuarial valuations are performed on at least a triennial basis with the most recent published valuation being as at 31 December 2018. 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 2018 showed that PECRS had a deficit of £1.1 million and PEPS had a surplus of £3.26 million. This compared with Scheme investments of £2.04 billion for PECRS and £19.2 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 transferred in to PEPS from 1 January 2019. They continued to accumulate benefits under PECRS until 31 December 2018. The Associations' contribution rates for these employees will 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 set up the new defined contribution scheme, which commenced from 1 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:

	2019	2018
	£000s	£000s
Operating leases which expire:		
Within one year	43	56
In the second to fifth years inclusive	81	104
After five years	28	48
	152	208

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 1 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 £534 (2018: £423) have been purchased from the JJ Fox Trading Group. This is a pre-existing relationship that goes back a number of years.

Peter Wright, who joined as a Trustee in June 2018, is the Chief Operating Officer of Prosperity Group. During the year finance consulting services totalling £30,359 have been provided by Prosperity Group. This relationship was established in July 2019.

20 Subsequent Events

At 31 December 2019 a limited number of cases of an unknown virus had been reported to the World Health Organisation. Following the subsequent spread of the virus, on 11 March 2020 the World Health Organisation declared the COVID-19 outbreak to be a pandemic. Since 31 December 2019, the spread of Covid-19 has severely impacted many local economies around the globe resulting in an economic slowdown. The impact of the virus on both the worldwide and local economy post 31 December 2019 is considered a non-adjusting subsequent event. Accordingly, the financial position and results for the year ended 31 December 2019 have not been adjusted as it is not possible to reliably estimate the financial effect (if any) of the virus on the Association's operations.