



Family Nursing
& Home Care

Annual Report & Financial Statements for the year to 31 December 2022

Government
of Jersey
Approved
Provider

Jersey Charity
Commission
no. 345

Regulated by
Jersey Care
Commission



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Message from the Chair

Last year my message looked forward, with some optimism, to the return to normality that 2022 would bring. What a year it turned out to be. The delivery of healthcare has not escaped these pressures and we see it in the ongoing discussion about the healthcare system on our island. With the debate about building our new hospital once again re-opened and the design of the healthcare system being revisited, I would like to spend the first part of my report focusing on the achievements of the teams at FNHC throughout the testing year that has been 2022, and to set some context around the opportunity the future can provide.

As part of her CEO report, Rosemarie Finley, talks about the findings from our separately published Impact Report for 2022. These are extraordinary and represent a clear development on the already superb delivery provided by FNHC teams during 2021. It is to be noted that these outcomes are built on the back of FNHC receiving only 4% of the overall healthcare budget in Jersey; when the community proportion of the healthcare spend in UK, is closer to 28%. As well as the well-established benefits we bring to the people we look after, especially when combined with the well evidenced positive outcomes of being treated at home, the services we provide deliver cost savings into the overall healthcare system and reduce the pressures on the hospital and other acute services. FNHC clearly evidences the effectiveness and value for money that it delivers.

It is time for some brave decisions. Without doubt, improved investment, by way of increased funding, would enable FNHC to greatly increase these benefits for both patients and the healthcare system. With the ongoing review of the healthcare system, now is the time for the political leadership to place their trust in FNHC, working together with other providers within the community care sector, to take the design and delivery of a new patient focused healthcare system forward. I am confident that empowering and properly funding our organisations, those that work the closest with the people of the island, will produce a healthcare system that fits the needs of islanders now and is better able to respond to the undoubted challenges that lay ahead in the future.

I was recently challenged as to why FNHC was a charity and not simply part of HCS, as would be the case in the NHS. There is a long history behind the arrangement and considerable foresight in the past which enabled FNHC to stay independent of HCS. As I have written above, the ability of the teams at FNHC to deliver the services as an independent body brings with it some freedom and this allows the people within the organisation to innovate and act quickly according to recognised need in our community.

In fact, this arrangement directly leads to the strength that having FNHC established as an independent body brings to the island community. At a time of considerable change within healthcare services, both on Jersey and globally, FNHC is ideally and uniquely placed to collaborate and work with other organisations in our community to deliver on new services and models of care. It is well recognised that government bodies are not best placed to deliver innovation. The opportunity created by FNHC being independent of the State creates a pathway for delivering the new healthcare system for the benefit of islanders than would not be available under say the NHS model.

The results in our 2022 report are a direct result of the hard work and efforts of everyone at FNHC. They are truly exceptional and the level of care delivered continues to represent the very best standards and quality available on the island; reaching as it does across all ages from pre-birth, to children and school services, adult services and end-of-life support and interacting, as it does, with everyone on the island. I will never tire of applauding everyone in our team and stating how honoured I am to have the role Chairman of FNHC and to play my part, alongside my committee team, in supporting everyone in their endeavours.

I would like to take some time to thank the committee for their work during 2021. The team is currently going through a phase of renewal, and we welcome Christine Blackwood, Alan Merry and Cirsty de Gruchy to the team. They bring with them immense experience and knowledge in their fields which will undoubtedly strengthen the support we can deliver to the teams at FNHC. I would also like to thank both Lara Haskins and Natasha Le Dain-Cyples who stepped down from the committee during 2022. Both have played a central part in helping FHC to become the organisation it is today.

On one final note on the committee: on behalf of the organisation we must congratulate our treasurer – Peter Wright – on his extraordinary achievement in rowing as part of a two man team across the Atlantic Ocean. At the time of writing I am pleased to say that he has just arrived in Antigua after 54+ days on the ocean waves.

I would also like to thank our Patrons. Lady Dalton has been a staunch advocate and supporter of FHNC during her time on the island and I would like to thank her on behalf of the charity. We would like to welcome Dr Kidd as our new patron and look forward to many productive years working together. We would also like to thank the Bailiff, Tim le Cocq, for his support during 2022 and look forward to his ongoing support throughout 2023.

And finally, I am unsure why I always leave this to last. On behalf of the committee and everyone at FNHC, I would like to thank everyone who supports our work. FNHC was established in 1907 as a charity and all the support we receive, whether the time taken to write a kind letter acknowledging the work our teams have done, a donation or a legacy gift, we are all grateful for the help and support you give to us, to help us provide the help and support we can to islanders on Jersey.

Phil Romeril
Chair

Report of the Chief Executive Officer

Family Nursing & Home Care's ambition is to ensure the best community health care possible is provided to islanders to support them to start well, live well and age well. Every day of the year, we are striving to deliver high quality services to our valued patients and clients and to provide an outstanding environment for our team members to continuously learn and grow. We strongly believe in our ability as a community health service to make a positive difference to islanders.

Each year we have a growing number of patients and clients. Our FNHC District Nurses made 56,000 patient contacts across Jersey in 2022 (an increase of 19% from 2021). And yet we only account for around £9 million or 4% of the overall States of Jersey health care budget. Our services are diverse and as a result they are delivered in a wide range of settings – mostly we care for islanders in their own homes but we also provide care in community clinics, parish halls, community centres, schools, hospital, care homes, nursing homes and the list goes on. We like all community health services are less visible than many other health services because of this, but we aim to provide care in the environment that works best for the individual.

During the past year, we have focused on working with patients to hear what they want from their community health services and feedback on how we are performing. This opinion has been mainly sought through our new Community Healthcare – Have your say events, Maternity Voices and seeking a snap shot of patient satisfaction directly from our patients / clients and their loved ones. We are keen to expand and progress this work in 2023.

The vast majority of patients appreciate the kindness, care and expertise of our colleagues and share their appreciation with us. Many lovely expressions of thanks are regularly received and we are always grateful when patients and families take the time to tell us how much they appreciate our care, as we want to provide the kind of care we would want our families to receive. We are also keen to receive feedback on the few occasions when we do not achieve the high standards we expect as this is an opportunity for us to learn and improve.

We are strongly committed to providing personal, fair and diverse services to the people we serve and employ for three key reasons. First, this aligns with our core equality aims to be the leading nursing and care services in the community and to be the employer of choice. Secondly, we believe fundamentally in the business case for valuing diversity and inclusion, supported by underpinning evidence, that demonstrates that more diverse organisations provide higher quality care. Thirdly, this is the right thing to do from a moral and ethical perspective to advance fairness for our patients and staff and to eliminate discrimination.

In 2022 we have been developing an integrated multi-disciplinary team approach to support the delivery of an improved coordinated, person-centred care system across Jersey. We are particularly ambitious to support the development of patient pathways through an outcomes-based commissioning model and have started working on this with end of life, diabetes, respiratory care, and child and family services with mental health expertise specifically. In Jersey we aim to better understand the needs of islanders and plan how the many organisations can work together more effectively and efficiently.

Working with the local community and valuing our people is core to all we do. We are accountable for the care and support we provide to our Committee - a well-established team of seven experts who provide us with leadership and guidance. Our sub-committees receive specific reports on subject areas within their terms of reference e.g. quarterly performance reports covering outcomes against our FNHC quality priorities, patient experience, infection prevention and control, safeguarding, finance and risk. We also have contractual performance reports that are also reviewed internally each month and externally each quarter, in partnership with commissioners. All reports identify progress and any reasons for deviation from expected performance.

It has been an excellent year for Family Nursing and Home Care and this short introduction to our annual report gives you a flavour of some of our work. We have lots of plans and ambitions to develop community health further in Jersey as we believe that community healthcare services should be central to the future of the health and care system. Unfortunately, the focus is still very much on hospital care in Jersey and it is our job to provide evidence to change this.

We are incredibly grateful to all of you who have supported the charity this year in whatever capacity but particularly to our fantastic Committee, staff and funders. Your support is giving islanders of all ages the very best possible chance of a more independent and healthy future. Please continue to support us in the years ahead to enable us to support Jersey.

Rosemarie Finley
Chief Executive Officer

Activities & Objectives

Family Nursing & Home Care (FNHC) origins are closely linked to the Queens Nursing Institute, with the organisation being instrumental in delivering care and also as the first community nursing service on the Island. Throughout our work, the charity has established strong links within the local community and the Parishes of Jersey; and is committed to providing high quality integrated nursing and home care within the community to support islanders to "start well, live well and age well". Family Nursing & Home Care raises money through donations, fundraising activities and legacies and we are contracted by the Government of Jersey for the provision of services.

We provide expert antenatal and parental care and we support children, young people, families and the members of our community who need healthcare or support in their homes. Our Services range from the Baby Steps programme, Community Children Nursing, School Nursing, District Nursing, Health Visiting, Home Care, Rapid Response and Reablement, Palliative Care and End of Life Care.

Kindness is a priority: to our patients, clients, partners and each other. Our nurses and colleagues work with islanders to understand their needs, applying our expertise to deliver the best possible care with dignity at the core of our service. We have the courage to do things differently and strive to provide innovation and new levels of care to the community.

FNHC is passionate about delivering care that makes a real difference to people lives and we believe that everyone deserves the best health care and support possible. It is our intention to continue to grow and develop all areas of our organisation to enable us to meet the needs of islanders now and in the future.

To achieve this we rely on our charitable work and the generosity that we receive from Islanders, that allows us to direct the care where it is needed most.

FNHC is a close-knit organisation with over 170 staff members. It has a truly friendly and supportive culture, which is strongly embedded within our mission, vision, values and success indicators. Our **mission** is to ensure the best community health care possible is provided to each Islander to support them to start well, live well and age well.

Our vision is;

- to be the Islands' leading nursing and care service in the community,
- provide services that allow individuals to be cared for and remain at home,
- our care will be compassionate and excellent to enable islanders to live their life as fully as possible,
- develop and improve ourselves to ensure individuals receive the best care for their needs.

Our values, extended from the 6Cs of nursing are;

- to show kindness,
- to be courageous,
- to care,
- to be compassionate,
- to be committed,
- to always provide the best possible.

Our indicators of success are;

- Safe - clinical safety, quality assurance,
- Care - delivering high quality care with dignity and respect,
- Well led - strong clinical leadership and competent workforce,
- Responsive - enhanced partnership and collaboration,
- Effective - making every contact count, internally and externally.

Every day of the year, we are striving to deliver high quality services to our valued patients and clients and to provide an outstanding environment for our team members to continuously learn and grow. We strongly believe in our ability as a community health service to make a positive difference to islanders enabling them to "start well, live well and age well".

This year we have provided more support than ever before in our 115 year history across a range of needs and age groups. Our services are most often used by children, older people, those living with frailty or chronic conditions and people who are near the end of their life. Our services regularly support people with multiple, complex health needs who depend on many health and social care services to meet those needs. FNHC developed its first Impact Report in 2022 explaining the breadth of services (see website www.fnhc.org.je).

FNHC continues to work closely with other parts of the health and care system, such as GPs, our hospital, pharmacies and care homes. The increasing numbers of people living with long-term conditions means that more people will need care from community health services in the future. This all means that we need to grow our services to help us deliver the best possible healthcare for our patients in the future.

Throughout 2022, FNHC worked to develop services, either funded through grants, donations or government funded pilots. Example of developments are:

- new roles, specialist nurse for falls and frailty (role started January 2023),
- pilot discharge support service, aimed to bridge the gap between care in hospital and care at home (overcomes under review),
- expansion of the 24hours team based on learnings from ongoing pilot.

We recognised at FNHC that well trained staff are key to delivering the highest quality of care. An extensive number of courses are provided either by our internal specialist nurses and in collaboration with external partners in the community or at the hospital. All staff have continuous personal development plans so that they can learn continue to learn and develop to high standard. FNHC in the 2022 annual staff survey, 96% of staff said they had skill needed to do their jobs and 82% of staff were satisfied with the training opportunities provided. The Committee and senior leadership team were delighted with the return of in person staff awards celebration, recognising all outstanding work across the teams and academic achievements in 2022.

Our services above are regulated by the Jersey Care Commission (JCC) and were inspected in 2022. The reports are available on the JCC website once published.

FNHC and our sponsors/corporate partners enjoyed the post COVID return of events, both community and fundraising. Highlights included, the Colour Festival on the beach raising vital funds for our palliative care worker and corporate golf day with adult nursing focus. We were also awarded a grant to provide children's Jubilee party at Government House, which was a very special to see families reconnecting post COVID at a fun afternoon (attendees are all cared by our children's community nursing team). We also added new quarterly "Community Health Care - Have Your Say" event, giving Islanders the opportunity to have their say and support islanders in understanding health care system on island.

Community healthcare services are central to plans for the future of the health and care systems around the world and Jersey should be no different. The ambition to deliver more and better health services in the community is not new and FNHC looks forward to 2023 with optimism to further develop on the above activities and objectives, supporting all in Jersey to "start well, live well, age well".

Reference & Administrative Details

Charity Name	Family Nursing & Home Care (Jersey) Incorporated
Charity Number	345 (Jersey Charity Commission registration number)
Jersey Care Commission	Regulated and inspected by the Jersey Care Commission
Association of Jersey Charities	115 registered number
Jersey Financial Services Commission	RBN29676 registration number
Jersey Gambling Commission	CP-1906-22 permit number
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 - resigned 2022
 Dr Karen Kyd MA MB BChir Cantab MRCP MRCP - confirmed 2022
 The Bailiff of Jersey, Mr. Timothy Le Cocq

Committee of Members who held office during the year ended 31 December 2022

Name	Position	Appointed	Resigned	Reappointed	Term
Phil Romeril	Chair	2018 AGM	2021 AGM	2021 AGM	3 years
David Ogilvie	Vice Chair	2018 AGM	2022 AGM	2022 AGM	1 years
Peter Wright	Honorary Treasurer	2018 AGM	2021 AGM	2021 AGM	2 years
Lara Haskins		2018 AGM	29.06.22	-	2 years
Paul Harben		2018 AGM	2022 AGM	2022 AGM	1 year
Philip Cameron Taylor		2018 AGM	2022 AGM	2022 AGM	1 year
Natasha Le Dain-Cyple		2018 AGM	12.09.22	-	-
Anne Audrain		17.10.2019	24.01.22	-	-
Christine Blackwood		2021 AGM	2022 AGM	2022 AGM	1 year
Alan Merry		14.09.22	-	-	2 years
Cirsty De Gruchy		14.09.22	-	-	2 years

Senior Management Team

Chief Executive Officer
 Rosemarie Finley RGN, RHV, BA (Hons), MHM
 Finance Director
 Elaine Walsh FCMA, CGMA, BA Economics
 Director of Governance and Care
 Claire White RN, DIP HE, BSC (Hons), PG Cert
 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
 1st Floor, The Le Gallais Building,
 6 Minden Place
 Jersey,
 JE2 4WQ

Bankers

HSBC CIOM,
 15-17 Kings St,
 St Helier,
 Jersey,
 JE2 4W

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

Investment manager

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

Structure, Governance & Management

Incorporation & principal activities

The Charity 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 Charity 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 Fideicommiss et L'Incorporation d'Associations".

Committee members and Officers

All new Committee members and Officers receive an induction to the Charity 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.

There is an open procedure which invites applicants to become Committee members or Officers. Applicants are interviewed through a formal recruitment process and are then elected by members at the Annual General Meeting.

The Board of Committee Members has appointed separate sub committees to oversee Finance and Governance & Clinical matters. During the year ended 31 December 2022 the Board of Committee Members met 4 times (2021: 4), the Finance sub committee met 5 times (2021: 4) and the Governance & Clinical sub committee met 4 times (2021: 4).

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

Name	Committee	Finance Sub Committee	Governance & Clinical Sub Committee
Phil Romeril	4 of 4	1 of 5	1 of 5
David Ogilvie	2 of 4	-	-
Peter Wright	2 of 4	3 of 5	-
Paul Harben	4 of 4	5 of 5	-
Philip Cameron Taylor	4 of 4	-	-
Christine Blackwood	3 of 4	-	4 of 4
Alan Merry - appointed 14.9.22	2 of 4	1 of 5	-
Cirsty De Gruchy - appointed 14.9.22	2 of 4	-	1 of 4
Natasha Le Dain-Cyples - resigned 12.09.22	1 of 4	-	-
Lara Haskins - resigned 29.6.22	0 of 4	-	-
Anne Audrain - resigned 24.01.22	0 of 4	-	-

Statement of Committee's responsibilities

The Committee are responsible for preparing the annual report and the financial statements in accordance with applicable law and the Statement of Recommended Practice (SORP) and the Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

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 Charity and of the statement of financial activities for that period. In preparing these financial statements, the Committee members are required to:

- select suitable accounting policies and then apply them consistently,
- comply with the methods and principles of the Charities SORP,
- 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 Charity will continue in business.

The Committee Members are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statement comply with relevant requirements. They are also responsible for safeguarding the assets of the Charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

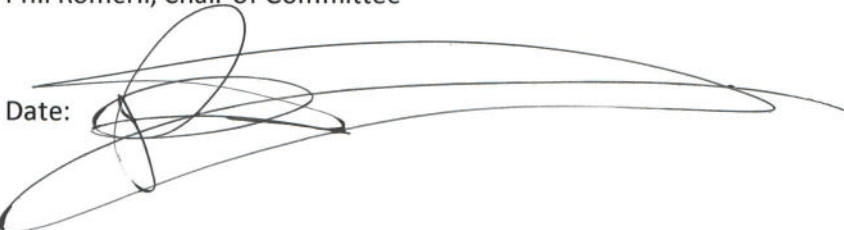
The Committee confirms that:

- to the best of their knowledge, there is no relevant audit information of which the auditors are unaware; and each committee member has taken all the steps that they ought to have taken as a committee member in
- order to make themselves aware of any relevant audit information and to establish that the Charity's auditors are aware of that information.

This report has been approved by the Committee on 29 March 2023, and is signed as authorised on its behalf by:

Phil Romeril, Chair of Committee

Date:

A large, stylized handwritten signature in black ink, consisting of several overlapping loops and a long horizontal stroke extending to the right.

Risk statement

The Committee of the Charity have governance responsibility of the Charity and all the services it provides. The Chief Executive and the senior leadership team manage the operation of the services. A risk management policy governs the identification and management of operational ongoing risks, with the Governance team providing day to day support on all aspects of risk management.

Committee members place reliance on the external audit of the financial statements (to provide assurance that the financial statements are true, fair and free from material misstatement), regular care inspections that are preformed by the Jersey Care Commission, ongoing internal audits and incident reporting process.

Identified risks are noted on a risk register and reviewed at Governance subcommittee meetings and any corporate risks above an agreed rating are reported to the Committee.

The following are main categories of risk identified within the Charity:

- Clinical Risk
- Safeguarding
- Health and Safety
- Premises
- Financial Risk
- Legal
- Political
- Information
- Reputation

The Committee consider that these risks are acceptably managed, and are committed to further development of risk management policies and procedures in line with best practice.

Reserves Policy

Reserves may be classified in the following funds:

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

Unrestricted funds

Unrestricted funds is a legal term for the unexpended resources held by a charity on trust, comprising money and other assets that can be used for any of the charitable aims of the Charity. The use of unrestricted funds is not restricted to any particular charitable purpose of the charity. They are expendable at the discretion of the Committee in furtherance of the Charity's objects. Unrestricted funds may be earmarked for specific projects and designated as a separate fund. The designation has an administrative purpose only and does not legally restrict the Committee's discretion to apply the funds.

Designated funds

Designated fund is a portion of the unrestricted funds of the reporting charity that has been set aside for a particular purpose by the Committee.

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

Designated funds may be re-classified as unrestricted funds should there be a 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

Restrictions are placed on income and any surplus reserves upon which restriction remain until reserves are spent. It is not reasonable to have negative restricted reserves at year end even if additional restrictive income is expected in a subsequent year as they are restricted on actual income received. Any negative restricted reserves must be transferred to unrestricted and the specific reserve closed.

Each restricted fund is held and maintained separately from other funds. This is in line with the purpose under which the resources were originally received. The restrictions on these funds determine the way they are subsequently to be used.

Investment Policy and Objectives

The Charity appoints an external firm of investment managers to manage its investment funds. The overarching investment objective is to create income without undue risk to overall capital values, set at low to medium risk tolerance - this is reviewed annually.

The Charity excludes investment in companies or assets in the categories of alcohol, armaments, pornography or tobacco and human rights.

In 2021 the Trustees decided that income would be reinvested in the fund going forward, previously income was withdrawn from the fund. In addition it was decided, the funds from sale of property during the year were invested in the fund.

As at 31 December 2022 the Charity's investment portfolio was valued at £4,191k (2021: £5,062k) and had a return of 6.3% in the period.

Financial Review

Strong result for 2022, despite weak investment market, mainly driven by legacy income, total income £11.86m (2021: £9.97m). Balance sheet value £8.59m (2021: £7.85m) with sufficient level of reserves to meet future commitments.

The previous contract with HCS expired on 31.12.2020 and was extended for a further 12 months to 31.12.2023. Work is ongoing to agree new contract which will be a contract for services for 2-3 years.

Income from Home Care was £0.42m in 2022 (2021: £0.27m). Continued growth of the service and pilot scheme was run with HCS to support discharge from hospital. In order to meet the growing demand the aim is to further grow Home Care organically and develop the skills within the current team.

Donations and legacies increased during the period from £0.71m in 2021 to £2.00m in 2022 and income from other fundraising activities increased from £0.17m to £0.18m.

Net income and expenditure before the impact of investment gains was £1.55m in 2022 compared to net incoming gains of £0.18m in 2021.

In 2022 our investment portfolio saw net loss of £0.81m compared to gains of £1.1m in 2021 and overall net income and expenditure after including investment gains were £0.74m (2021: £0.38m). The expectation is market will recover in the long term and FNHC has no need in the short term to draw from this portfolio for working capital.

During 2023, improved control process was implemented with Government of Jersey to settle creditor amounts (relating to payroll and account payables), on the 31st of Dec 2023 all balances had been settled in full hence the decrease in creditors 2022 £0.08m (2021: £9.89m) and cash balances from 2022 £2.27m (2021: £12.01m) year on year.

Total reserves have increased to £8.59m (2021: £7.85m) of which £0.39m is restricted (2021: £0.3m). A full analysis of reserves can be found in Note 14 in these financial statements.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS 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 2022 which comprise of 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 FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion, the financial statements:

- have been properly prepared in accordance with United Kingdom Accounting Standards;
- give a true and fair view of the state of the association's affairs as at 31 December 2022 and of its net income for the year then ended.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. 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

In auditing the financial statements, we have concluded that the committees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the association's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the committees with respect to going concern are described in the relevant sections of this report.

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. 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 course of 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 themselves. 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 MEMBERS OF
FAMILY NURSING AND HOME CARE (JERSEY) INCORPORATED
(CONTINUED)**

Responsibilities of the committee

As explained more fully in the committee's responsibilities statement set out on page 10, 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.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

During our audit we assessed the risk of material misstatement of the financial statements as a result of non-compliance with relevant laws and regulations (irregularities), including fraud. Based on our understanding of the entity and its environment, together with discussion with senior management where appropriate, we were able to identify those laws and regulations which would have a direct effect on the financial statements as well as those which may have an effect on amounts in the financial statements, for instance through the imposition of fines or litigation. These included, but were not limited to the associations' Rules and Constitution, as well as general legislation applicable to a business operating in the medical sector in Jersey, such as Data Protection requirements, Health Care (Registration) (Jersey) Law 1995, Employment Law, and Health and Safety Regulation. The risks arising from these laws and regulations were discussed amongst the audit engagement team, including consideration as to how and where fraud might occur.

Based on our assessment, the Engagement Partner ensured that the audit engagement team was composed appropriately with suitable competence and capabilities in order to allow identification and recognition of non-compliance with laws and regulations. The risks identified were communicated to all engagement team members who remained alert during the course of the audit for any indication of irregularities, including fraud.

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

Auditor's responsibilities for the audit of the financial statements (continued)

Our procedures in response to the risks identified included the following:

- Enquiry of management, including consideration of known or suspected instances of non-compliance with laws and regulation or fraud;
- Review all available minutes of meetings held by those charged with governance;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- In common with all audits carried out under the ISAs(UK), we carried out procedures in response to the threat of management override, including those considering the appropriateness of journal entries and judgements made in making accounting estimates;
- Review for any changes to activities which the entity undertakes;

There are inherent limitations in the audit procedures above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. In addition, the risk of not detecting material misstatement due to fraud is higher than detecting one resulting from error, as fraud may involve deliberate concealment by, for example forgery, collusion or intentional misrepresentations. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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 members, as a body, in accordance with our engagement letter. Our audit work has been undertaken so that we might state to the association members 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's members as a body, for our audit work, for this report, or for the opinions we have formed.

30 March

2023

Alex Picot

Chartered Accountants

Family Nursing & Home Care (Jersey) Incorporated
Statement of Financial Activities
For the year ended 31 December 2022

	Note	Unrestricted £000s	Designated £000s	Restricted £000s	2022 £000s	Unrestricted £000s	Designated £000s	Restricted £000s	2021 £000s
Income from:									
Donations & legacies	4a	1,845	-	158	2,003	655	-	52	707
Charitable activities	4b	9,371	-	224	9,595	8,792	-	235	9,027
Other fundraising activities	4c	139	-	43	182	162	-	6	168
Income from investments	4d	75	-	-	75	68	-	-	68
Total income		11,430	-	425	11,855	9,677	-	293	9,970
Expenditure on:									
Costs of generating funds									
Raising Funds	5a	315	-	61	376	383	-	6	389
Charitable activities	5b	9,628	-	300	9,928	9,136	-	262	9,398
Total expenditure		9,943	-	361	10,304	9,519	-	268	9,787
Net (losses)/gains on investments	6	(810)	-	-	(810)	221	-	-	221
Loss on sale of Property		-	-	-	-	(20)	-	-	(20)
Net income / (expenditure)		677	-	64	741	359	-	25	384
Gross transfers between funds		-	-	-	-	2,819	(2,158)	(661)	-
Net Movement in Funds		677	-	64	741	3,178	(2,158)	(636)	384
Funds brought forward at 1 January		7,519	-	331	7,850	4,341	2,158	967	7,466
Funds carried forward at 31 December	15	8,196	-	395	8,591	7,519	-	331	7,850

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

The notes on pages 21 to 30 form a part of these financial statements.

Family Nursing & Home Care (Jersey) Incorporated
Balance Sheet
As at 31 December 2022

	Note	2022 £000s	2021 £000s
Fixed Assets			
Investments	10	4,191	5,062
Current Assets			
Stock		24	23
Debtors	11	2,184	649
Cash and cash equivalents at bank and in hand	12	2,269	12,006
		<u>4,477</u>	<u>12,678</u>
Creditors: Amounts falling due within one year	13	77	9,890
Net Current Assets		<u>4,400</u>	<u>2,788</u>
Net Assets		<u>8,591</u>	<u>7,850</u>
Charitable Funds			
Unrestricted income fund			
General unrestricted income fund	14	8,196	7,519
Designated fund	14	-	-
		<u>8,196</u>	<u>7,519</u>
Restricted income fund	14	395	331
Total Funds		<u>8,591</u>	<u>7,850</u>

The notes on pages 21 to 30 form a part of these financial statements.

-

Approved and authorised for issue by the Committee on 29th March 2023 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 2022

	Note	2022 £000s	2021 £000s
Cash flows from operating activities			
Net income for the financial year		741	384
Adjustments for:			
Revaluation of Property		-	-
Net gain on investments		810	(221)
Deposit interest and investment income receivable		(75)	(68)
Increase in stocks		(1)	(2)
Increase in debtors		(1,535)	(342)
Decrease/increase in creditors		(9,813)	5,051
Net cash (used)/generated from operating activities		(9,873)	4,802
Cash flows from investing activities			
Deposit interest received	4d	3	-
Dividend and coupon income received	4d	72	68
Receipts from sales of tangible asset	10	-	910
Payments to acquire fixed asset investments	11	(760)	(1,700)
Receipts from sales of fixed asset investments	11	821	821
Net cash from investing activities		136	99
(Decrease)/Increase in cash in the year - refer to note a. below		(9,737)	4,901
Cash and cash equivalents at beginning of the year		12,006	7,105
Cash and cash equivalents at end of the year		2,269	12,006

	At 1 January 2022 £000s	Cash flows £000s	31 December 2022 £000s
a. Components of cash and cash equivalents			
Cash	11,728	(9,853)	1,875
Cash with broker	278	116	394
	12,006	(9,737)	2,269

1 General Information

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

The Charity provides expert antenatal and parental care and supports children, young people, families and the members of the community who need healthcare or support in their homes. Services range from the Baby Steps programme, Community Children Nursing, School Nursing, District Nursing, Health Visiting, Home Care, Rapid Response and Reablement, Palliative Care and End of Life care. The Charity raises money through donations, fundraising activities and legacies and contracts with the Government of Jersey for the provision of services.

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 Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 ("the FRS102 SORP").

The following principal accounting policies have been applied:

b. Income

Income, including donations, legacies, home care services, investment income and rental income, is recognised in the period in which the Charity 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 Charity. 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 Charity at the Committee Members' 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 Charity has contracts with Health & Community Services Department of the Government of Jersey which has been disclosed in Note 4b), Income - Charitable Activities (Health & Community Services and High Cost packages), the current contract has been re-extended to 31 December 2023 whilst a new contract is agreed aligned to the Jersey Care Model. The funding is reviewed on an annual basis and paid in equal instalments through the year which is recognised in the period in which received as the services are provided.

Donated services and facilities - The Charity is supported by the Health & Community Services Department of the Government of Jersey through the provision of administrative services in relation to payroll, paying agent 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. The Charity benefits from the donated use of Le Bas centre (from Jersey Property Holding) and Pip's Place (from Philip Gower Charitable Foundation) for which an amount has been recognised in the financial statements for the donation income and rental expense.

The Charity provides Home Care services and the income is recorded monthly in line with the invoicing process for these services.

c. Raising funds

Costs of raising funds comprise the costs incurred in fundraising and portfolio management costs charged by the Charity'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 analysed between key activities undertaken by the Charity, Health & Community Services contracts and Home Care and each of these reported activities include the direct costs of providing the required services.

e. Allocation and apportionment

Shared and support costs are allocated to specific activities or departments within the Charity are apportioned 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 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 Charity 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 Charity 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 Charity 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 individual 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 Charity's accounting policies, which are described in note 2, the Committee Members 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	2022	Unrestricted	Designated	Restricted	2021
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Donations	248	-	155	403	197	-	41	238
Legacies	1,576	-	-	1,576	437	-	-	437
Grants	21	-	3	24	21	-	11	32
	1,845	-	158	2,003	655	-	52	707

Included in donations,

- amount of £125,000 representing year 1 donation of Le Bas office space for the employees of the Charity made by Jersey Property Holdings. Jersey Property Holdings, who own and manage the property, provided the valuation amount. Donation expected to continue for 4 years.

- amount of £34,500 representing year 1 donation of Pips Place space for use by charity. Philip Gower donation is supported by 9 year lease ending in 2029.

b) Charitable activities
Charitable income

	Unrestricted	Designated	Restricted	2022	Unrestricted	Designated	Restricted	2021
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Health & Community Services	8,905	-	-	8,905	8,495	-	-	8,495
High Cost Packages of Care	-	-	224	224	-	-	235	235
Home Care Fees	416	-	-	416	270	-	-	270
Education First	21	-	-	21	9	-	-	9
Sale of medical supplies	20	-	-	20	18	-	-	18
Rental and sundry	9	-	-	9	-	-	-	-
	9,371	-	224	9,595	8,792	-	235	9,027

c) Other fundraising activities

	Unrestricted	Designated	Restricted	2022	Unrestricted	Designated	Restricted	2021
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Membership income ¹	59	-	-	59	70	-	-	70
Fundraising - Golf Day	21	-	-	21	15	-	-	15
Fundraising - Colour Fun Run	-	-	43	43	-	-	6	6
Fundraising - Ball	-	-	-	-	13	-	-	13
Fundraising - Small events	6	-	-	6	7	-	-	7
Fundraising - Club ²	53	-	-	53	57	-	-	57
	139	-	43	182	162	-	6	168

¹

Members of the Charity previously paid an annual subscription with amounts being collected throughout the year. The membership through a change in the Charity's constitution ceased in 2022 with all members being notified and offered to transfer to Friends of FNHC (a regular donation scheme), therefore all income taken 2022 for membership has been release to the Statement of Financial Activities and there are no the amounts relating to future periods being carried forward (see note 13).

²

Fundraising - Club: the Charity 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 2023 Club lottery have been deferred to be recognised in the following year.

d) Investment income

	Unrestricted	Designated	Restricted	2022	Unrestricted	Designated	Restricted	2021
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Bank interest	3	-	-	3	-	-	-	-
Dividends and coupons	72	-	-	72	68	-	-	68
	75	-	-	75	68	-	-	68

5 Expenditure
a) Raising funds
Generating funds expenses

	Unrestricted	Designated	Restricted	2022	Unrestricted	Designated	Restricted	2021
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Fundraising - Golf Day	11	-	-	11	8	-	-	8
Fundraising - Colour Fun Run	-	-	31	31	-	-	6	6
Fundraising - Small events	6	-	-	6	18	-	-	18
Fundraising - Club	24	-	-	24	-	-	-	-
Investment management costs	24	-	-	24	22	-	-	22
Support costs	250	-	30	280	335	-	-	335
	315	-	61	376	383	-	6	389

b) Charitable activities
Charitable expenses

	Unrestricted	Designated	Restricted	2022	Unrestricted	Designated	Restricted	2021
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Health & Community Services	7,028	-	-	7,028	6,598	-	-	6,598
High Cost Packages of Care	-	-	126	126	-	-	155	155
Paediatric Palliative Care	-	-	45	45	-	-	40	40
Home Care Services	524	-	-	524	389	-	-	389
Support costs	2,076	-	129	2,205	2,149	-	67	2,216
	9,628	-	300	9,928	9,136	-	262	9,398

Support costs include the Executive, Finance, Governance, HR, Other operational support and shared Premises costs.

c) Allocation of support costs

	Raising Funds	Charitable	2022
	£000s	£000s	£000s
Human Resources	16	148	164
Executive Office and Finance	66	1,254	1,320
Governance	21	397	418
External Audit Fees	-	9	9
Other operational support	-	397	397
Fundraising	201	-	201
	304	2,205	2,509

Fees paid to the Charity's auditors are solely in respect of the annual audit these cost for 2022 £9,000 (2021: £8,500). No fees have been paid to the Charity's auditors in respect of tax, assurance or other consultancy or advisory services.

6 Net gains on investments

	Unrestricted	Designated	Restricted	2022	Unrestricted	Designated	Restricted	2021
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Profit on disposals	33	-	-	33	92	-	-	92
Unrealised loss on revaluation of investments	(843)	-	-	(843)	129	-	-	129
	(810)	-	-	(810)	221	-	-	221

7 Committee Members' remuneration, benefits and expenses

None of the Committee Members have been paid any remuneration for their role as a member or received any other benefits from employment with the Charity nor have they been reimbursed for any expenses relating to their position (2021: £NIL).

8 Employees

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

	2022	2022	2021	2021
	Employees	FTE	Employees	FTE
Adult Nursing, Child and Family Services	122	97.6	126	99.6
Home Care Services	18	13.4	16	11.1
Executive Office, Governance and Other Operational Support	29	25.9	31	27.9
Fundraising	2	1.7	2	2.0
Total	171	138.6	175	140.6

The above employee numbers include 14 zero hour contracts which are in respect of bank nursing staff (2021: 15). 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.

	2022	2021
£60,000 to £69,999	12	1
£70,000 to £79,999	22	15
£80,000 to £89,999	7	4
£90,000 to £99,999	8	-
£100,000 to £109,999	5	1
£110,000 to £119,999	1	1
£120,000 to £129,999	-	-
£130,000 to £139,999	1	1
£140,000 to £149,999	1	-

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

	2022	2021
	£000s	£000s
Wages and salaries (including bank contracts)	7,140	6,936
Social security	442	426
Pension contributions	889	892
Allowances (including on call, mileage / car and laundry allowances)	376	286
	8,847	8,540

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

	2022	2021
	£000s	£000s
Wages and salaries	612	580
Social security	27	44
Pension contributions	48	37
Allowances (including on call, mileage / car and laundry allowances)	23	65
	710	726

10 Investments

	2022	2021
	£000s	£000s
Market value as at 1 January	5,062	3,942
Less unrealised gains as at 1 January	(854)	(725)
Book cost as at 1 January	4,208	3,217
Additions at cost	760	1,720
Disposal proceeds	(821)	(821)
Profit on disposals	33	92
Book cost as at 31 December	4,180	4,208
Add unrealised gains as at 31 December	11	854
Market value as at 31 December	4,191	5,062

The Charity'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 Committee Members.

Investments held as at 31 December 2022 and 31 December 2021 are all unrestricted funds. Income amounts generated by the portfolio are also unrestricted.

11 Debtors

	2022	2021
	£000s	£000s
Trade debtors	143	104
Less provision for bad debts	(12)	(15)
	131	89
Government of Jersey	96	-
Other debtors	3	13
Amounts due from legacies	1,787	402
GST	14	8
Prepayments	153	137
	2,184	649

The provision for bad debts decreased by £3k in 2022 (2021 decrease of £20k).

12 Cash and cash equivalents at bank and in hand

	2022	2021
	£000s	£000s
Cash at bank	1,875	11,728
Cash with broker	394	278
	2,269	12,006

13 Creditors: Amounts falling due within one year

	2022	2021
	£000s	£000s
Membership received in advance	-	87
Creditors and accruals	77	180
Government of Jersey	-	9,623
	<u>77</u>	<u>9,890</u>

Members of the Charity previously paid an annual subscription with amounts being collected throughout the year. The membership through a change in the Charity's constitution ceased in 2022 with all members being notified and offered to transfer to Friends of FNHC (a regular donation scheme), therefore all income taken 2022 for membership has been release to the Statement of Financial Activities and there are no the amounts relating to future periods being carried forward.

14 Reserves

	Unrestricted	Designated	Restricted	Total
	£000s	£000s	£000s	£000s
Fund balances as at 31 December 2022				
represented by:				
Fixed Assets				
Investments	4,191	-	-	4,191
Current Assets	4,082	-	395	4,477
Current liabilities	(77)	-	-	(77)
	<u>8,196</u>	<u>-</u>	<u>395</u>	<u>8,591</u>

Designated funds

Designated funds are determined by the Committee Members when there is a need to allocate certain funds for known future commitments. Currently there are no designated funds.

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 £20k or less are consolidated and categorised as Other.

The movement in restricted funds is analysed as follows:

	01/01/22	Income	Expenditure	Transfer	31/12/22
	£000s	£000s	£000s	£000s	£000s
High Cost Packages of Care 1	27	224	(189)	-	62
Home Care Hardship Fund 2	100	10	(10)	-	100
Paediatric Palliative Care 3	49	43	(76)	-	16
Greville Bathe Fund 4	28	-	-	-	28
Specialist Falls and Frailty 5	-	125	-	-	125
Other	127	23	(86)	-	64
	<u>331</u>	<u>425</u>	<u>(361)</u>	<u>-</u>	<u>395</u>

¹ Individual packages of care funded by Health and Community Services.

² Funds received specifically for a hardship fund for our Home Care Services.

³ 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.

⁴ Funding received for specific training that is currently under review in Jersey and awaiting re-accreditation from the Nursing and Midwifery Council.

⁵ Received for new role starting in 2023, including training and support for dressings.

15 Pension

a) Costs

The Charity is an Admitted Body of the Public Employees Contributory Retirement Scheme ('PECRS', final salary scheme) and Public Employees Pension Scheme ("PEPS", career average scheme) which are both administered by the States of Jersey, the assets are held separately from those of the Charity. The public service pension scheme in Jersey are not balance-of-cost schemes and the employer contribution is capped. Pension increases are subject to the financial position of the pension funds remaining satisfactory and are not guaranteed. All permanent employees of the Charity 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. The transition for PECRS completed in 2021 with contribution rates at 16% of salary (from 14.4% in 2019 and 15.2% in 2020). DCS contribution ranged from 3% to 5%.

Salaries and emoluments include pension contributions for staff to the PECRS and PEPS schemes amounting to £856k (2021: £816k). Contributions to the DCS amount to £33k (2021: £76k). The Charity has adopted Financial Reporting Standard 102 ("FRS 102"). As the Charity 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.

b) Pre-1987 Liability and Valuation

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

On 13 May 2008 the Government 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 Government 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).

In December 2021, the States Assembly approved the refinancing of the PECRS Pre-87 pension increase liability as part of the Government Plan 2022-25. In 2022, the Government refinanced as planned in relation to this debt and it has now been repaid, including the FNHC Pre-87 debt for which it is responsible. As there is nil pre-87 debt at the end of the year there is no valuation due from the scheme actuary.

c) Defined Contribution Scheme

The Charity set up the new personal retirement plans which is a collection of individual personal retirement plans managed by Rossborough Financial Services Ltd, 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.

16 Commitments under operating leases

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

	2022 £000s	2021 £000s
Operating leases which expire:		
Within one year	66	76
In the second to fifth years inclusive	83	131
After five years	-	-
	149	207

Total lease payments in 2022 £76,483.17 (2021: £91,109).

17 Commitment not recognised as a liability

In April 2019 a software service agreement was entered in to with the Government 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 £203k. These costs will be recognised in the periods relating to the system's use.

18 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 £1,075 (2021: £1,628) have been purchased from the JJ Fox Trading Group with £NIL (2021: £NIL) outstanding at the year end.

Peter Wright, who joined as a Trustee in June 2018, is the Chief Operating Officer of Prosperity Group. During the year consulting services totalling £1,386 (2021: £39,375) have been provided by Prosperity Group with £NIL (2021: £NIL) outstanding at the year end.

19 There are no subsequent events to report at date of signing.