



Family Nursing & Home Care

Start well, live well, age well

Annual Report &
Financial Statements
for the year to 31st
December 2023



www.fnhc.org.je

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Message from the Chair

As we come to the close of 2023, it is time to reflect on the achievements at Family Nursing and Home Care – both for the charity and for our teams and supporters. On the latter, I wrote last year that I am unsure why I have always left our record of thanks to you, the public, our supporters and donors, until the end. So, this year I am rectifying this and putting the thanks from our committee and everyone at FNHC up front and centre of my report.

As a charity our teams have been central to the delivery of community nursing and healthcare on our island for over one hundred years. They are truly an essential part of the fabric of our society and communities. This has been reflected in 2023 by the generosity of you all, from giving your time to take part in our events, buying tickets in our monthly 2023 Draw Club and by giving donations through “Friends of FNHC” regular giving and leaving legacies to the charity. The time taken to write to us, thanking us for our service and praising our teams for the wonderful work they do is especially appreciated. These all form a part of the sense being a valued part of your lives and communities which is keenly felt by everyone at FNHC.

As a charity, our nursing and care services are available to everyone who needs them on the island. We pride ourselves on the quality and standards to which our teams perform. These are clearly recognised through:

1. Our regulation inspection reports from the Jersey Care Commission (that are published on our website to ensure full transparency) and
2. Our annual impact of services report (focused as it is on patient outcomes) which demonstrates the effectiveness, reach and quality of what we do, and how we do it.

We are extremely proud of how our teams work and the positive healthcare benefits we have on people’s lives in Jersey.

These services are largely funded through contracts for services by the Government of Jersey, with the funds been allocated to services delivered on behalf of the Health and Community Services Department (HCS) and the Children, Young People, Education and Skills Department (CYPES). The value of these contracts are substantial however, as with so many areas of government support, have been subject to real-term cuts in recent years. Please be assured, FNHC remains fully committed to delivering the vital services we provide for the community to our well established and demonstrated high standards. There will be no drop off!

In fact, the committee and senior leadership team have committed FNHC to driving innovation and leadership in the community healthcare sphere. Amongst other things, we will:

- Develop new services.
- Support training and development for our teams together with other workers in the healthcare sector.
- Conduct research to help support the creation of a new community focused healthcare system.

and

- continue to engage with you the public to inform us on what you feel is most important to help you achieve as healthy a lifestyle as you can.

This is where your historic and ongoing support is so important. I wrote last year about the benefits of FNHC operating as an independent charity. This decision and strategic direction demonstrate why this is so important with real benefits for you, the wider public, your communities and for the healthcare system in Jersey. Your growing support of our charity will enable ongoing improvements within our healthcare system, regardless of the pressures and issues that exist elsewhere in the system

Further to this, I am very pleased to report that the FNHC is in robust financial health. By operating under the strict rules of the regulations governing our charity status, supported by strong financial oversight by the Committee, this level of financial security gives the organisation the confidence in the strategic direction outlined above.



Message from the Chair continued..

This is further strengthened by the commitment of the Government of Jersey to move our contract onto a 5-year agreement starting from 2025. Until now, we have been required to operate on a year-by-year arrangement which inhibits future planning and impacts on how we can utilise the funds you generously donate to FNHC. The change on to the 5-year agreement will enable FNHC to invest more of its resources into new services and support in the community.

To summarise, the support you give to FNHC is vital to the operation of the charity, to the delivery of our services and in enabling the development of new and innovative services looking into the future.

With this in mind, I reported on the commitment of FNHC to play a central part in the development of our community healthcare provision in Jersey. The initiatives outlined above demonstrate this and we look forward to collaborating with all parties, government and healthcare sector, in creating the much-needed island healthcare strategy. We understand the Minister has committed HCS develop a community healthcare framework which would form part of this strategy. Whilst we have had no, to minimal, engagement from the HCS team responsible for this during 2023, we are excited to being able to bring our energy, experience and understanding from working directly with you, our patients, to bear on this work during 2024.

On behalf on the committee, I would like to thank everyone who works at FNHC for their sterling efforts throughout 2023. The level of commitment and professionalism never fails to impress. This was demonstrated, once again, by our nurses visiting people in their homes on the day of the storm – utterly amazing and a reminder that critical need continues to exist despite what the circumstances throw at us.

I also note that togetherness and positive culture exists across the organisation. Led by Senior Leadership Team this is a truly outstanding aspect of FNHC and was very present at the staff awards ceremony held toward the end of the year (congratulations to all of the winners).

I would like to thank the members of our Committee. This year we were joined by Kristie Potts in the role of Treasurer and Dipak Vashi, who is bringing his expertise on Environmental, Governance and Social policy and strategy (amongst other things) to our team. I would also like to thank David Ogilvie, Peter Wright and Paul Harben, who stepped down from the committee after working with us for many years.

I would also like to thank our Patrons, Dr Kyd and the Bailiff, Tim le Cocq, for their support during 2023 and to working with them throughout 2024.

We, at FNHC, look forward to an exciting year ahead. We have a number of events planned for 2024 and invite you all to come along and be apart of our organisation this year, whether taking part in the colour festival, joining our golf day, buying tickets for the 2024 Club draw or taking part in our “Have your Say” events and our conference.

Phil Romeril
Chair





Report of the Chief Executive Officer

At Family Nursing & Home Care (FNHC) we are driven to create a healthier tomorrow for all islanders. We support islanders to start well, live well and age well and as one of the oldest charities in Jersey, FNHC remains a resilient charity that is run with the head of a business and the heart of a charity. Meeting the changing needs of the population will require significant transformation of how we and our partners provide care in the years ahead. There is a high demand for care and islanders have increasingly complex needs. There is a lot of work to do.

We know our ability to provide world-class community health care to all ages living in Jersey is directly related to being the employer of choice. We are very thoughtful and invest significant time and money to assure we attract and retain the most highly skilled and compassionate employees to deliver your community health care services. We treat our employees as the best and further invest in their development so they in turn provide islanders with effective care that is proven to have the best outcomes. We have no difficulty in recruiting and there are plenty of excellent candidates to choose from.

This annual report goes some way to show you what differences we made in 2023. We have effective leadership from our committed board members, alongside financial and operational fitness, and a clearly articulated and understood sense of charitable purpose and impact. We have also learnt from islanders what they want from their community health services and what their priority of needs are. This has been through a variety of channels but our Community Health – Have your say events have been a critical component of our understanding about what islanders want to see more of and in some cases, less of. This drives us to improve, develop and innovate.

As a result of your generosity FNHC was able to invest significant charitable contributions into projects and services to address unmet community health needs here in Jersey. These contributions were reinvested back into the community to improve the health of those we serve and they increased in 2023 to a level not previously seen. Examples of these investments included the recruitment of a specialist community physiotherapist to support the setting up of a falls and frailty service, we also recruited a specialist liaison community nurse to support improved discharges of people from hospital and supported our Home Care services to develop and progress.

This Report shows that our strategy is working and we have focused our efforts on areas where islanders have identified their greatest unmet needs. There is still much to do and we are ambitious to further enhance health education, health research, ill-health prevention, innovative chronic disease management, and accessible health care for all. We are not able to achieve this on our own and we are working with a number of key partners to improve health outcomes for islanders. Do look up the details within this report of our successful Community Health Charity CEO's Forum. We now have 41 charity CEO's as members of the Forum and in 2023 we held our first CEO's Forum and Charity Chair event, looking at ways we can increase our impact by collaborative approaches to our work around the needs of islanders. Together we ensure better outcomes and improved efficiency for islanders and I would like to personally thank all of you who we work with to achieve this.

Rosemarie Finley
Chief Executive Officer



Activities & Objectives

Family Nursing & Home Care (FNHC) is committed to providing high quality community health care services to support islanders to "start well, live well and age well". Family Nursing & Home Care raises money through donations, fundraising activities, grants and legacies and we are contracted by the Government of Jersey for the provision of services.

Our Start Well core services continue to be the provision of expert antenatal and postnatal care via our Baby Steps programmes and our under five years of age Health Visitor programmes. Once the child is old enough to attend school the children's community health care services transfers to the School Nurses, who like the Health Visitors provide universal health screening and care to support children, young people, and families to meet the objectives of the Healthy Child Programme. We also provide specialist Community Children Nursing Team (CCNT) services to those families who require support with the health, development, social and emotional needs of all children with complex and life threatening conditions.

Our Live Well and Age Well core services include District Nursing, Home Care, Rapid Response and Reablement, Palliative Care and End of Life Care. These services are provided to islanders over the age of 18 in their homes, residences and clinic settings within each Parish of Jersey. The community nurses, therapists and care staff work with islanders to try and limit disability or incapacity, shorten episodes of illness and support islanders to manage long term conditions effectively. All our staff strive to provide innovative care that is evidence based and in line with islander's needs.

Kindness is one of our key priorities: to our patients, clients, partners and each other. We apply our expertise to deliver the best possible care with kindest at the core of each service. We encourage positive challenge, ambition, courage and aim to keep the islander at the centre of all we do.

FNHC believes that everyone deserves the best health care possible and that all our services should be accessible to each islander as needed. It is our intention to continue to grow and develop innovative solutions that support as much independent living as possible and improve the quality of life of islanders experience 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.

We aim to increasingly join services, people and expertise together to address some of the wider determinants of health, with an emphasis on prevention and reducing health inequalities. Our objectives include:

- Greater support for frail people and people with long-term needs in their parish. To understand these needs in greater detail and develop innovative solutions through research programmes to achieve the best solutions possible for islanders.
- Support people with urgent need for health support in their community (not emergency need) by working together to help people get to the best care as close to home as possible. This includes rapid response and reablement services from nurses and therapists to enable independent living for islander's in their homes, supporting earlier discharge from hospital or avoid hospital admission and premature long term admission to care homes.
- By working together with community organisations, community groups, patients and residents we support the development of a better understanding of islander's health needs and this in turn supports a stronger health promotion agenda which then positively improves health. Benefits of health and social care services working together through improved collaboration and closer working also make care easier and more efficient. Resulting is a seamless, joined up community service that is wrapped around the needs of the individual and supports a multi-disciplinary team approach to services that is delivered in partnership with patients and their loved ones.

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.			
	Vision	<ul style="list-style-type: none"> • 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. 		
		Values	To show kindness, to be courageous, to care, to be compassionate, to be committed, to always provide the best possible care	
			Strategic Priorities	<ul style="list-style-type: none"> • 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. • To take a leading role in the health of islanders.
				<ul style="list-style-type: none"> • Adult community health and Care services, incl. specialist nursing. • Universal and targeted children and family services. • Rapid Response and Reablement Services. • Children's Community Nursing Team.
		Clinical Strategy	Enablers	<ul style="list-style-type: none"> Quality People IT Premises Health and well being Finance Expert Community clinical & care staffing Research and Innovation Partners and charitable donors

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-2056-53 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

Dr Karen Kyd MA MB BChir Cantab MRCP MRCP
The Bailiff of Jersey, Mr. Timothy Le Cocq

Committee of Members who held office during the year ended 31 December 2023

Name	Position	Appointed	Resigned	Reappointed	Term
Phil Romeril	Chair	2018 AGM	2021 AGM	2021 AGM	3 years
David Ogilvie	Vice Chair	2018 AGM	14.03.2023	-	1 years
Peter Wright	Honorary Treasurer	2018 AGM	15.06.2023	-	2 years
Paul Harben		2018 AGM	20.09.2023	-	1 year
Philip Cameron Taylor		2018 AGM	2022 AGM	2023 AGM	1 year
Christine Blackwood		2021 AGM	2023 AGM	2023 AGM	1 year
Alan Merry		14.09.2022	-	-	2 years
Cirsty De Gruchy		14.09.2022	-	-	2 years
Kristy Potts	Honorary Treasurer	14.08.2023	-	-	1 year
Dipak Vashi		09.08.2023	-	-	1 year

Senior Management Team

Chief Executive Officer

Rosemarie Finley RN, RHV, BA (Hons), MBA Health Management

Finance Director

Elaine Walsh FCMA, CGMA, BA Economics

Director of Governance and Care

Claire White RN, Dip HE, BSc (Hons), PG Cert, MBA Healthcare Management

Operational Lead - Adult Services

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

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

Clare Stewart RN, Dip HE, 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 2023 the Board of Committee Members met 4 times (2022: 4), the Finance sub committee met 5 times (2022: 5) 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	Remuneration Committee
Phil Romeril	4 of 4	1 of 5	1 of 4	1 of 1
David Ogilvie - resigned 14.03.23	0 of 4	-	-	-
Peter Wright - resigned 15.06.23	2 of 4	2 of 5	-	-
Paul Harben - resigned 20.09.23	2 of 4	5 of 5	-	-
Philip Cameron Taylor	1 of 4	-	-	1 of 1
Christine Blackwood	3 of 4	-	4 of 4	1 of 1
Alan Merry	4 of 4	1 of 5	-	1 of 1
Cirsty De Gruchy	3 of 4	-	3 of 4	-
Kristy Potts - appointed 14.08.23	2 of 4	2 of 5	1 of 4	-
Dipak Vashi - appointed 09.08.23	2 of 4	2 of 5	-	-



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 26th March 2024, and is signed as authorised on its behalf by:

Phil Romeril, Chair of Committee

Date:

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.

As at 31 December 2023 the Charity's investment portfolio was valued at £4,745k (2022: £4,191k) and had a return of 7.4% in the period.

Financial Review

In 2023 Family Nursing & Home Care focused on developing services to meet the needs of islanders whilst continuing to enhance and deliver cost effective services, this was enabled by successful grant funding which allowed vital investment in services.

A new contract was signed with Health and Community Services and Child and Young People services within Government of Jersey (GoJ), this contract is for 1 year ending 31st December 2024 and a positive step in moving FNHC away from rolling the 2017 contract.

GoJ and FNHC have the joint ambition to sign longer term contract (3-5 years) in 2024 once a review of island wide community health services is complete and an update of outcomes based service specifications are agreed, expected in June 2024.

Total income 2023 £11.3m vs 2022 £11.8m decreased due to lower legacy income year on year 2023 £0.5m vs. 2022 £1.6m. Below inflation increase in the contract value from GoJ which was funded through charitable income. Grant and other charity funding enabled the development of number of key roles to support the services provided within the GoJ contract.

Home Care income reduced due to the cessation of Health & Community Services (GoJ) discharge service during 2023 which was provided by the Charity in 2022. Income 2023 £0.2m vs. £0.4m.

The Charities investment portfolio recovered from the losses experienced due to market conditions in 2022 and early 2023 to £4.8m by the year end (2022 £4.2m) which included £0.5m unrealised gains (2022 £0.01m). The Charity also benefited from higher interest income in this period due to Bank of England base rate and dividends of £0.2m (2022 £0.1m).

Expenditure increased by £0.7m, mainly inflationary costs both staff and non staff, through 2023 most services operated at full recruitment level. Charity continues to develop the charity funded roles based on recognised needs, therefore increase in costs to support these clinical and non clinical roles. FNHC has four regulated services with an appropriate governance team in place to ensure regulation is met and exceeded (all reports are available on the Jersey Care Commission website). In addition the Charity prides itself on continuous learning. Training opportunities on and off island are being offered to staff, as well as an excellent in house training offering, which saw increase in costs from 2022 post COVID.

Net income of 2023 (£0.7m) was in line with 2022 (£0.7m) due to reduced total income being offset by increased investment gains (of which £0.5m are unrealised gains).

Total reserves remain stable at £9.3m (2022 £8.6m) and in line with recommend practice for charities to hold in term of operational expenditure, see note 14 for further details. Designated funds are determined by the Committee Members, a designated fund has been established of £1m for continued funding of charity services and sustainable development projects.

The above financial position means the Charity has a strong financial base to continue to deliver, develop and enhance the community health services for islanders in 2024 and beyond.



Alex Picot
chartered accountants

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Jersey JE2 4WQ

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 2023 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 2023 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.



Alex Picot

Chartered Accountants

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**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.

8 April

2024



Chartered Accountants

Family Nursing & Home Care
Statement of Financial Activities
Year ended 31 December 2023



	Note	Unrestricted £000s	Designated £000s	Restricted £000s	2023 £000s	Unrestricted £000s	Designated £000s	Restricted £000s	2022 £000s
Income from:									
Donations & legacies	4a	836	-	-	836	1,845	-	158	2,003
Charitable activities	4b	9,734	-	511	10,245	9,371	-	224	9,595
Other fundraising activities	4c	67	-	36	103	139	-	43	182
Income from investments	4d	193	-	-	193	75	-	-	75
Total income		10,830	-	547	11,377	11,430	-	425	11,855
Expenditure on:									
Costs of generating funds									
Raising Funds	5a	722	-	29	751	315	-	61	376
Charitable activities	5b	9,626	-	571	10,197	9,628	-	300	9,928
Total expenditure		10,348	-	600	10,948	9,943	-	361	10,304
Net gains/(losses) on investments	6	268	-	-	268	(810)	-	-	(810)
Net income / (expenditure)		750	-	(53)	697	677	-	64	741
Gross transfers between funds		(1,000)	1,000	-	-	-	-	-	-
Net Movement in Funds		(250)	1,000	(53)	697	677	-	64	741
Funds brought forward at 1 January		8,196	-	395	8,591	7,519	-	331	7,850
Funds carried forward at 31 December	14	7,946	1,000	342	9,288	8,196	-	395	8,591

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

The notes on pages 21 to 28 form a part of these financial statements.

Family Nursing & Home Care
Balance Sheet
Year ended 31 December 2023



	Note	2023 £000s	2022 £000s
Fixed Assets			
Investments	10	4,745	4,191
Current Assets			
Stock		16	24
Debtors	11	710	2,184
Cash and cash equivalents at bank and in hand	12	5,659	2,269
		<u>6,385</u>	<u>4,477</u>
Creditors: Amounts falling due within one year	13	1,842	77
Net Current Assets		<u>4,543</u>	<u>4,400</u>
Net Assets		<u>9,288</u>	<u>8,591</u>
Charitable Funds			
Unrestricted income fund			
General unrestricted income fund	14	7,946	8,196
Designated fund	14	1,000	-
		<u>8,946</u>	<u>8,196</u>
Restricted income fund	14	342	395
Total Funds		<u>9,288</u>	<u>8,591</u>

The notes on pages 21 to 28 form a part of these financial statements.

Approved and authorised for issue by the Committee on 26th March 2024 and signed on its behalf by:

Phil Romeril


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

Family Nursing & Home Care
Cashflow
Year ended 31 December 2023



	Note	2023 £000s	2022 £000s
Cash flows from operating activities			
Net income for the financial year		697	741
Adjustments for:			
Net (gains)/losses on investments		(268)	810
Deposit interest and investment income receivable		(193)	(75)
Decrease/(increase) in stocks		8	(1)
Decrease/ (increase) in debtors		1,474	(1,535)
Increase/ (decrease) in creditors		1,765	(9,813)
Net cash generated/ (used) from operating activities		3,483	(9,873)
Cash flows from investing activities			
Deposit interest received	4d	88	3
Dividend and coupon income received	4d	105	72
Payments to acquire fixed asset investments	10	(2,393)	(760)
Receipts from sales of fixed asset investments	10	2,107	821
Net cash from investing activities		(93)	136
Increase/(decrease) in cash for the year - refer to note a. below		3,390	(9,737)
Cash and cash equivalents at beginning of the year		2,269	12,006
Cash and cash equivalents at end of the year		5,659	2,269

	At 1 January 2023 £000s	Cash flows £000s	31 December 2023 £000s
a. Components of cash and cash equivalents			
Cash	1,875	3,591	5,466
Cash with broker	394	(201)	193
	2,269	3,390	5,659

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 is a Public Benefit Entity.

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 in compliance with the Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their financial statements 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 within Note 4b), Income - Charitable Activities. A new contract has been agreed for 2024 (duration of 1 year ending 31st December 2024). The income is 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 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.

2 d. Charitable activities

Charitable expenditure is analysed between key activities undertaken by the Adult Services, Children, Young People & Families's Services and Home Care. 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. 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.

g. Stocks

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

h. 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.

i. 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.

j. 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.

k. 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.

l. 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.

m. 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	2023	Unrestricted	Designated	Restricted	2022
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Donations	276	-	-	276	248	-	155	403
Legacies	518	-	-	518	1,576	-	-	1,576
Grants	42	-	-	42	21	-	3	24
	836	-	-	836	1,845	-	158	2,003

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 3 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	2023	Unrestricted	Designated	Restricted	2022
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Adult Community Services	5,780	-	18	5,798	5,395	-	-	5,395
Children, Young People & Families' Services	3,739	-	474	4,213	3,510	-	224	3,734
Home Care Service	186	-	-	186	416	-	-	416
Training & Development	16	-	-	16	21	-	-	21
Other	13	-	19	32	29	-	-	29
	9,734	-	511	10,245	9,371	-	224	9,595

c) Other fundraising activities

	Unrestricted	Designated	Restricted	2023	Unrestricted	Designated	Restricted	2022
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Membership income ¹	-	-	-	-	59	-	-	59
Fundraising - Golf Day	31	-	-	31	21	-	-	21
Fundraising - Colour Fun Run	-	-	36	36	-	-	43	43
Fundraising - Small events	5	-	-	5	6	-	-	6
Fundraising - Club ²	31	-	-	31	53	-	-	53
	67	-	36	103	139	-	43	182

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.

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 2024 Club lottery have been deferred to be recognised in the following year.

d) Investment income

	Unrestricted	Designated	Restricted	2023	Unrestricted	Designated	Restricted	2022
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Bank interest	88	-	-	88	3	-	-	3
Dividends and coupons	105	-	-	105	72	-	-	72
	193	-	-	193	75	-	-	75

5 Expenditure
a) Raising funds
Generating funds expenses

	Unrestricted	Designated	Restricted	2023	Unrestricted	Designated	Restricted	2022
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Fundraising - Golf Day	12	-	-	12	11	-	-	11
Fundraising - Colour Fun Run	-	-	29	29	-	-	31	31
Fundraising - Club	22	-	-	22	24	-	-	24
Investment management costs	23	-	-	23	24	-	-	24
Support costs	665	-	-	665	256	-	30	286
	722	-	29	751	315	-	61	376

b) Charitable activities
Charitable expenses

	Unrestricted	Designated	Restricted	2023	Unrestricted	Designated	Restricted	2022
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Adult Community Services	4,391	-	141	4,532	4,353	-	-	4,353
Children, Young People & Families' Services	2,300	-	367	2,667	2,675	-	171	2,846
Home Care Service	352	-	50	402	524	-	-	524
Support costs	2,583	-	13	2,596	2,076	-	129	2,205
	9,626	-	571	10,197	9,628	-	300	9,928

c) Allocation of support costs

	Raising Funds	Charitable	2023
	£000s	£000s	£000s
Human Resources	11	174	185
Executive Office and Finance	93	957	1,050
Governance	38	598	636
Other operational support	86	867	953
Fundraising	460	-	460
	688	2,596	3,284

Fees paid to the Charity's auditors are solely in respect of the annual audit these cost for 2023 £9,500 (2022: £9,000). No fees have been paid to the Charity's auditors in respect of tax, assurance or other consultancy or advisory services.

During 2023, new finance ledger was successfully implemented through which process full review of categorisation of support cost was completed to improve clarity. Executive Office includes insurance and education. Other operational support includes systems and premises.

6 Net gains on investments

	Unrestricted	Designated	Restricted	2023	Unrestricted	Designated	Restricted	2022
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
(Loss)/Profit on disposals	(213)	-	-	(213)	33	-	-	33
Unrealised gain/(loss) on revaluation of investments	481	-	-	481	(843)	-	-	(843)
	268	-	-	268	(810)	-	-	(810)

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 (2022: £NIL).

8 Employees

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

	2023	2023	2022	2022
	Employees	FTE	Employees	FTE
Adult Nursing, Child and Family Services	135	107.3	122	97.6
Home Care Services	18	10.3	18	13.4
Executive Office, Governance and Other Operational Support	30	24.4	29	25.9
Fundraising	3	3.0	2	1.7
Total	186	145.0	171	138.6

The above employee numbers include 20 zero hour contracts which are in respect of bank nursing staff (2022: 14). 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, employers pension contributions, overtime, unsocial hours, on call payments and taxable benefits in kind.

	2023	2022
£60,000 to £69,999	14	12
£70,000 to £79,999	14	22
£80,000 to £89,999	12	7
£90,000 to £99,999	7	8
£100,000 to £109,999	3	5
£110,000 to £119,999	2	1
£120,000 to £129,999	1	-
£130,000 to £139,999	2	1
£140,000 to £149,999	-	1
£180,000 to £189,999	1	-

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

	2023	2022
	£000s	£000s
Wages and salaries (including bank contracts)	7,772	7,140
Social security	467	442
Pension contributions	964	889
Allowances (including on call, mileage / car and laundry allowances)	243	376
	9,446	8,847

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

	2023	2022
	£000s	£000s
Wages and salaries	701	612
Social security	27	27
Pension contributions	60	48
Allowances (including on call, mileage / car and laundry allowances)	42	23
	830	710

10 Investments

	2023	2022
	£000s	£000s
Market value as at 1 January	4,191	5,062
Less unrealised gains as at 1 January	(11)	(854)
Book cost as at 1 January	4,180	4,208
Additions at cost	2,393	760
Disposal proceeds	(2,107)	(821)
(Loss)/Profit on disposals	(213)	33
Book cost as at 31 December	4,253	4,180
Add unrealised gains as at 31 December	492	11
Market value as at 31 December	4,745	4,191

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 2023 and 31 December 2022 are all unrestricted funds. Income amounts generated by the portfolio are also unrestricted.

11 Debtors

	2023	2022
	£000s	£000s
Trade debtors	62	143
Less provision for bad debts	(4)	(12)
	58	131
Other debtors	12	99
Amounts due from legacies	517	1,787
GST	8	14
Prepayments	115	153
	710	2,184

The provision for bad debts decreased by £9k in 2022 (2022 decrease of £3k).

12 Cash and cash equivalents at bank and in hand

	2023	2022
	£000s	£000s
Cash at bank	5,466	1,875
Cash with broker	193	394
	5,659	2,269

13 Creditors: Amounts falling due within one year

	2023	2022
	£000s	£000s
Creditors and accruals	151	77
Government of Jersey	1,691	-
	1,842	77

14 Reserves

	Unrestricted	Designated	Restricted	Total
	£000s	£000s	£000s	£000s
Fund balances as at 31 December 2023				
Fixed Assets				
Investments	4,745	-	-	4,745
Current Assets	5,043	1,000	342	6,385
Current liabilities	(1,842)	-	-	(1,842)
	<u>7,946</u>	<u>1,000</u>	<u>342</u>	<u>9,288</u>

Designated funds

Designated funds are determined by the Committee Members when there is a need to allocate certain funds for known future commitments. Designated fund has been established for funding of services and sustainable development.

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:

	01/01/23	Income	Expenditure	31/12/23
	£000s	£000s	£000s	£000s
Individual Care Packages	62	248	(310)	-
Home Care Hardship Fund	100	10	(50)	60
Paediatric Palliative Care - role funding	16	25	(41)	-
Greville Bathe - training funding from Nursing and Midwifery Council	28	-	-	28
Specialist Falls and Frailty - 2 roles funded	125	-	(125)	-
Children's Weight Management Programme - 18 month pilot	-	178	(20)	158
Children's 3 Year Development Pilot	-	37	(6)	31
Other	64	49	(48)	65
	<u>395</u>	<u>547</u>	<u>(600)</u>	<u>342</u>

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 £931k (2022: £856k). Contributions to the DCS amount to £33k (2022: £33k). 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

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 PECS past service debt from 1 January 2008.

In December 2021, the States Assembly approved the refinancing of the PECS 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 Family Nursing & Home Care Pre-87 debt for which it is responsible (circa £5.098m per valuation in 2005). 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's future minimum lease payments under non-cancellable operating leases at the reporting date are as follows:

	2023 £000s	2022 £000s
Operating leases which expire:		
Within one year	86	66
In the second to fifth years inclusive	59	83
After five years	-	-
	<u>145</u>	<u>149</u>

Total lease payments in 2023 £85,664 (2022: £76,483).

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 £102k. 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 £2,019 (2022: £1,075) have been purchased from the JJ Fox Trading Group with £NIL (2022: £NIL) outstanding at the year end.

19 Subsequent events

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

Donations

We need your support to help us provide the vital Healthcare Services we offer. A donation, however big or small can make a huge difference.

fnhc.org.je/support-us/donate



Thank you to all our generous partners, sponsors and donors.



Family Nursing
& Home Care

Start well, live well, age well

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