



Family Nursing & Home Care

Start Well, Live Well, Age Well

Annual Report &
Financial Statements
for the year to 31st
December 2024



www.fnhc.org.ie

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Message from the Chair

2024 has been a monumental year in the history of Family Nursing and Home Care.

The establishment of a 5-year contractual cycle for the services we deliver to the public of Jersey, has been a long-held ambition for our charity. As I referenced in my report last year, there was a commitment to move to this model and I am delighted to report that, by working closely with our partners in the government, this is now in place.

This new arrangement enables FNHC to start investing into driving innovation and leadership in the community healthcare. I can report that, already, our teams are working on:

- Developing new services for islanders.
- Supporting training and development for our teams together with other workers in the healthcare sector.
- Conducting research to help support the creation of a new community focused healthcare system.
- Engaging 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.

You can also rest assured that we will be bringing the immense expertise of our people to help shape the future of healthcare in Jersey, looking forward to 2029 and beyond. 2025 holds the potential to be a pivotal year in the reshaping of, and the delivery of, a new healthcare model on the island. FNHC is truly ready to play a central role in creating a system fit for the future and designed to focus on the health needs of everyone on Jersey.

On behalf of the Committee, I would like to thank everyone who works so hard for our charity. The teams are exceptional and their commitment to the people they look after continues to astound me. They will of course tell you that it is simply what they do, but the real truth is their delivery exceeds all expectation on a routine basis. Incredible. It is also great to see how well everyone gels as a team. This was shown during the various social events throughout the year and particularly the staff awards in which the genuine happiness and support for the award winners was palpable.

I would also like to thank our Patrons, Dy Kyd and Sir Tim Le Cocq, for their support during 2024 and look forward to working with them throughout 2025.

On a personal note, I would like to thank the members of our committee all of whom give their time and expertise freely and play a vital role in supporting FNHC and enabling our charity to be where it is today.

Lastly, on behalf of the charity I would like to thank everyone who supports FNHC. Support comes in many guises, whether it be giving your time/ taking part or sponsoring in our events, buying tickets in our 1000 club, giving donations or leaving us a legacy as part of your will, these generous actions all play a major role in the operation of our charity. Looking forward, as we explore and develop the role initiatives, your ongoing commitment and support will play a vital role in our success in helping us create a better healthcare system for everyone in Jersey.

Phil Romeril
Chair



Report of the Chief Executive Officer

I am delighted to say that 2024 has been a year of strong performance across all the Family Nursing & Home Care services. Demand for community healthcare remained strong in 2024, with patients seeking and receiving prompt, safe and effective diagnosis and treatment.

We maintained the high-quality care our people work so hard to achieve, we have evolved our purpose and strategy to take account of the changing demands on our services. We have delivered a solid financial performance in line with our expectations and moved the charity forwards to support its sustainability whilst expanding our services. We are in a strong position because of the journey we have been on in recent years, focusing internally on quality and patient safety, and building the clinical and financial position we have today.

Safety and quality of care remains our top priority at Family Nursing & Home Care. This year, in our latest survey 96% of patients rated their experience as 'Good' or 'Very Good'. Our quarterly clinical governance report, for review by the FNHC Committee and the executive team showed continued progress. Again in 2024 the Jersey Care Commission (JCC) inspected our services and provided very positive reports on each service provided.

"Patient feedback has been highly positive, highlighting the team's expertise and dedication. Patients undergo comprehensive assessments that informs care planning, ensuring their goals, aspirations, and perspectives are incorporated into the process. The staff team expressed satisfaction with their roles and spoke highly of the visible leadership within the service and the supportive approach of their colleagues. There was evidence that governance systems within the service is strong, and the Registered Manager is actively involved in the day-to-day operational activities." Quote from JCC Inspection Report of District Nursing November 2024.

Key areas of work for us in 2024 have been Identifying those community health services that will have the most significant impact on supporting islanders to remain healthy and well in their own homes. We have developed our services to increase health prevention and health improvement programmes that in turn support a reduction in the need for hospitalisation and improve the quality of life experienced.

Our FNHC vision remains unchanged

To ensure the best community healthcare possible is provided to each islander to support them to start well, live well, and age well

We strive to broaden our offer and deliver outstanding personalised community health care to more people in a wider range of settings across Jersey. We have developed the flexibility to respond quickly to islander's community healthcare needs and our community services are an essential part of Jersey's ambition to support people to manage their conditions, prevent ill health and deliver care closer to home. We have an ambition to do more as we know that community health professionals are central to the care needed for many islanders, across a broad range of conditions and needs.

Thank you to everyone who supports our wonderful charity, you help us to make important differences to the health and well-being of islanders.

Rosemarie Finley
Chief Executive Officer



Activities & Objectives

Family Nursing & Home Care (FNHC) is dedicated to providing high-quality community health care services to support islanders in "starting well, living well, and aging well." We raise funds through donations, fundraising activities, grants, legacies, and government contracts.

To strengthen our Start Well services, FNHC continues to provide expert antenatal and postnatal care through its Baby Steps programmes, Baby Steps continues to have excellent parent engagement. The Health Visitor programme for children under five years of age successfully recruited a new cohort of experienced health visitors. In 2024, FNHC was awarded stage 3 UNICEF Baby Friendly Initiative (BFI) Accreditation. BFI is an evidence-based programme developed by UNICEF and the World Health Organisation to support families with feeding, developing close and loving relationships, and ensuring that all babies get the best possible start in life. Health Visiting also successfully conducted a pilot trialling health checks for three-year old health checks, this developmental check will be offered as a universal service starting in 2025.

School Nurses provide universal health screening and care to support children, young people, and families in meeting the objectives of the Healthy Child Programme. Through grant funding, FNHC launched the Child Health Improvement Programme, this programme is evidence-based and follows the HENRY approach to supporting families with health, exercise, and nutrition for young children. FNHC will seek further funding to continue the Child Health Improvement Programme in 2025. The specialist Community Children Nursing Team provides support to families with children who have complex and life-threatening conditions.

For Our Live Well and Age Well services, FNHC offers services such as District Nursing, Home Care, Rapid Response, Reablement, Palliative Care, and End of Life Care to islanders over the age of 18. These services are delivered in homes, residences, and clinic settings within Jersey. Community nurses, therapists, and care staff work with islanders to limit disability or incapacity, shorten episodes of illness, and support the effective management of long-term conditions.

In 2024, FNHC supported the government with the rollout of a care pathway that enables the provision of free compression dressings and bandages to all islanders with lower leg wounds. There are plans to extend this to compression hosiery, thereby making treatment more equitable.

FNHC is grateful to grant providers who have enabled the continuation of early intervention services, particularly in the areas of falls and frailty, and mental health.

FNHC's vision is to provide leading community nursing and care to islanders, with a focus on continuous improvement and innovation. Education is a key priority, and in 2024, staff attended a wide range of training sessions, both mandatory and developmental, including degree and master-level studies. The new town location for education premises has facilitated easier access for staff and others, with training provided to 36 different organisations in 2024. Other developments in 2024 included the charity's successful migration to Microsoft 365 to improve internal and external interactions and the implementation of a people management system, both key deliverables in FNHC's ongoing IT strategy.

FNHC is regulated by the standards of the Jersey Care Commission and maintains a positive approach to governance across the charity. The charity was delighted to be shortlisted as a finalist at the prestigious national Health Service Journal (HSJ) Awards', in the category of "Developing a Positive Safety Culture".

For further details of activities through 2024, please see our published 2024 Impact Report on our website.

Continued Activities
 & Objectives

Looking ahead to 2025, FNHC increasingly aims to integrate services, people, and expertise to address the wider determinants of health, with an emphasis on prevention and reducing health inequalities. Objectives include expanding services for frail individuals and those with long-term needs within their parishes, developing preventive models, and supporting the delivery of services through innovative solutions and research programmes. FNHC will continue to enhance rapid response and reablement services to enable independent living, support earlier discharge from hospitals, and avoid hospital admissions and premature long-term care home placements. By collaborating with community organisations, groups, patients, and residents, FNHC aims to develop a better understanding of islanders' health needs, thereby supporting a stronger health promotion agenda and improving overall health outcomes. The benefits of health and social care services working together through improved collaboration and closer working relationships will result in a seamless, joined-up community service that is tailored to the needs of individuals and supports a multidisciplinary team approach 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. 	
			Clinical Strategy	<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.
Enablers	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-2223-24 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 MRCGP MRCP
 The Bailiff of Jersey, Mr. Timothy Le Cocq

Committee of Members who held office during the year ended 31 December 2024

Name	Position	Appointed	Resigned	Reappointed	Term
Phil Romeril	Chair	2018 AGM	2024 AGM	2024 AGM	3 years
Christine Blackwood	Vice Chair	2021 AGM	2024 AGM	2024 AGM	1 year
Kristy Potts	Honorary Treasurer	14.08.2023	-	-	1 year
Philip Cameron Taylor		2018 AGM	2022 AGM	2023 AGM	1 year
Alan Merry		14.09.2022	-	-	2 years
Cirsty De Gruchy		14.09.2022	-	-	2 years
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 - Child & Family Services

Michelle Cumming RN, MSc Professional Studies

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

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 2024 the Board of Committee Members met 4 times (2023: 4), the Finance sub committee met 5 times (2023: 5) and the Governance & Clinical sub committee met 4 times (2023: 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 N/A 2024
Phil Romeril	4 of 4	1 of 5	1 of 4	-
Philip Cameron Taylor	4 of 4	n/a	n/a	-
Christine Blackwood	4 of 4	n/a	4 of 4	-
Alan Merry	4 of 4	4 of 5	1 of 4	-
Cirsty De Gruchy	4 of 4	n/a	2 of 4	-
Kristie Potts	3 of 4	4 of 5	0 of 4	-
Dipak Vashi	3 of 4	4 of 5	n/a	-

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.

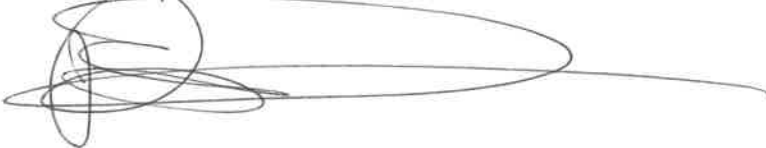
The Committee Members are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with relevant requirements. They are also responsible for safeguarding 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 27th March 2025, and is signed as authorised on its behalf by:

Phil Romeril, Chair of Committee



Date: 27th March 2025

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 performed 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 Security
- 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 and income is reinvested in the fund. This mandate is reviewed annually by the Committee.

As at 31 December 2024 the Charity's investment portfolio was valued at £4,971k (2023: £4,745k) and had a return of 2.5% in the period.

Financial Review

In 2024 Family Nursing & Home Care focused on developing services to meet the needs of islanders whilst delivering cost effective services, this was enabled by successful grant funding and use of unrestricted reserves.

A new contract was signed with Health and Community Services and Child and Young People services within Government of Jersey (GoJ). The contract is for 3 years ending 31st December 2027 (contract includes option of 2 additional years) and it is on this basis the financial statements are prepared on a going concern, supported by the charity's strong balance sheet which will be further utilised to develop services which are sustainable and value for cost, with the best health outcomes for islanders, as outlined in the Chair and CEO reports.

Total income of £11.4m in 2024 was the similar to 2023 £11.4m. Inflationary increase in government contracts for staff costs, was offset by lower donations and legacies income in the year. Grant income and use of reserves allowed the charity to support a number of key roles which support and enhance the services provided within the GoJ contract.

Expenditure increased by £1.2m, mainly due to inflationary costs for both staff and non staff. Through 2024 most services operated at full recruitment level. Charity funded roles are based on recognised needs, therefore increase in costs to support these clinical focused 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).

2024 saw a net expenditure deficit of £(0.5)m compared with net income of £0.7m in 2023 due to the expenditure increases described above and in real terms lower income.

There was a decrease in reserves of £0.5m in 2024 due to investment in service development and IT infrastructure projects. The charity remains in line with recommend practice for charities to hold in term of operational expenditure, see note 14 for further details.

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 2025.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF FAMILY NURSING & 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 2024 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 2024 and of its net expenditure 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 & HOME CARE (JERSEY) INCORPORATED
(CONTINUED)**

Responsibilities of the committee

As explained more fully in the committee's responsibilities statement set out on page 9, 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 association's 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 & 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.

31 March

2025

Alex Picot

Chartered Accountants

Family Nursing & Home Care
Statement of Financial Activities
Year ended 31 December 2024



	Note	Unrestricted £000s	Designated £000s	Restricted £000s	2024 £000s	Unrestricted £000s	Designated £000s	Restricted £000s	2023 £000s
Income from:									
Donations & legacies	4a	364	-	-	364	836	-	-	836
Charitable activities	4b	10,363	-	403	10,766	9,734	-	511	10,245
Other fundraising activities	4c	81	-	55	136	67	-	36	103
Income from investments	4d	167	-	-	167	193	-	-	193
Total income		10,975	-	458	11,433	10,830	-	547	11,377
Expenditure on:									
Costs of generating funds									
Raising Funds	5a	809	-	33	842	722	-	29	751
Charitable activities	5b	10,742	-	520	11,262	9,626	-	571	10,197
Total expenditure		11,551	-	553	12,104	10,348	-	600	10,948
Net gains on investments	6	140	-	-	140	268	-	-	268
Net (expenditure) / income		(436)	-	(95)	(531)	750	-	(53)	697
Gross transfers between funds		(500)	500	-	-	(1,000)	1,000	-	-
Net Movement in Funds		(936)	500	(95)	(531)	(250)	1,000	(53)	697
Funds brought forward at 1 January		7,946	1,000	342	9,288	8,196	-	395	8,591
Funds carried forward at 31 December	14	7,010	1,500	247	8,757	7,946	1,000	342	9,288

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

The notes on pages 21 to 27 form a part of these financial statements.

Family Nursing & Home Care
Balance Sheet
Year ended 31 December 2024



	Note	2024 £000s	2023 £000s
Fixed Assets			
Investments	10	4,971	4,745
Current Assets			
Stock		-	16
Debtors	11	434	710
Cash and cash equivalents at bank and in hand	12	5,248	5,659
		<u>5,682</u>	<u>6,385</u>
Creditors: Amounts falling due within one year	13	1,896	1,842
		<u>3,786</u>	<u>4,543</u>
Net Current Assets			
		<u>8,757</u>	<u>9,288</u>
Net Assets			
		<u>8,757</u>	<u>9,288</u>
Charitable Funds			
Unrestricted income fund			
General unrestricted income fund	14	7,010	7,946
Designated fund	14	1,500	1,000
		<u>8,510</u>	<u>8,946</u>
Restricted income fund	14	247	342
Total Funds		<u>8,757</u>	<u>9,288</u>

The notes on pages 21 to 27 form a part of these financial statements.

Approved and authorised for issue by the Committee on 27th March 2025 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 2024



	Note	2024 £000s	2023 £000s
Cash flows from operating activities			
Net (loss) / profit for the financial year		(531)	697
Adjustments for:			
Net gains on investments		(140)	(268)
Deposit interest and investment income receivable		(167)	(193)
Decrease in stocks		16	8
Decrease in debtors		276	1,474
Increase in creditors		54	1,765
Net cash (used)/generated from operating activities		(492)	3,483
Cash flows from investing activities			
Deposit interest received	4d	49	88
Dividend and coupon income received	4d	118	105
Payments to acquire fixed asset investments	10	(1,070)	(2,393)
Receipts from sales of fixed asset investments	10	984	2,107
Net cash generated / (used) from investing activities		81	(93)
(Decrease)/ increase in cash for the year - refer to note a. below		(411)	3,390
Cash and cash equivalents at beginning of the year		5,659	2,269
Cash and cash equivalents at end of the year		5,248	5,659

	At 1 January 2024 £000s	Cash flows £000s	31 December £000s
a. Components of cash and cash equivalents			
Cash	5,466	(417)	5,049
Cash with broker	193	6	199
	5,659	(411)	5,248

1 General Information

Family Nursing & Home Care (Jersey) Incorporated is a 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 and investment 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 2025 (duration of 3 years ending 31st December 2027, with possible extension for 2 additional years). 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' 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

	2024			2023			
	Unrestricted	Designated	Restricted	Unrestricted	Designated	Restricted	
	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Donations	339	-	-	339	276	-	276
Legacies	(23)	-	-	(23)	518	-	518
Grants	48	-	-	48	42	-	42
	364	-	-	364	836	-	836

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 2 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

	2024			2023			
	Unrestricted	Designated	Restricted	Unrestricted	Designated	Restricted	
	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Adult Community Services	5,967	-	118	6,085	5,780	-	5,798
Children, Young People & Families' Services	4,106	-	276	4,382	3,739	-	4,213
Home Care Service	261	-	-	261	186	-	186
Training & Development	29	-	9	38	16	-	16
Other	-	-	-	-	13	-	32
	10,363	-	403	10,766	9,734	-	10,245

c) Other fundraising activities

	2024			2023			
	Unrestricted	Designated	Restricted	Unrestricted	Designated	Restricted	
	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Fundraising - Golf Day	25	-	-	25	31	-	31
Fundraising - Colour Fun Run	-	-	55	55	-	-	36
Fundraising - Small events	14	-	-	14	5	-	5
Fundraising - Club 1	42	-	-	42	31	-	31
	81	-	55	136	67	-	103

¹ 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 2025 Club lottery have been deferred to be recognised in the following year.

d) Investment income

	2024			2023			
	Unrestricted	Designated	Restricted	Unrestricted	Designated	Restricted	
	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Bank interest	49	-	-	49	88	-	88
Dividends and coupons	118	-	-	118	105	-	105
	167	-	-	167	193	-	193

5 Expenditure
a) Raising funds
Generating funds expenses

	2024			2023			
	Unrestricted	Designated	Restricted	Unrestricted	Designated	Restricted	
	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Fundraising - Golf Day	15	-	-	15	12	-	12
Fundraising - Colour Fun Run	-	-	33	33	-	-	29
Fundraising - Club	23	-	-	23	22	-	22
Investment management costs	26	-	-	26	23	-	23
Support costs	745	-	-	745	665	-	665
	809	-	33	842	722	-	751

b) Charitable activities
Charitable expenses

	2024			2023			
	Unrestricted	Designated	Restricted	Unrestricted	Designated	Restricted	
	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Adult Community Services	4,632	-	46	4,678	4,391	-	4,532
Children, Young People & Families' Services	2,754	-	436	3,190	2,300	-	2,667
Home Care Service	452	-	30	482	352	-	402
Support costs	2,904	-	8	2,912	2,583	-	2,596
	10,742	-	520	11,262	9,626	-	10,197

c) Allocation of support costs

	2024		
	Raising Funds	Charitable	
	£000s	£000s	£000s
Human Resources	13	201	214
Executive Office and Finance	105	1,186	1,291
Governance	39	604	643
Other operational support	54	921	975
Fundraising	534	-	534
	745	2,912	3,657

Fees paid to the Charity's auditors are solely in respect of the annual audit these cost for 2024 £9,950 (2023: £9,500). No fees have been paid to the Charity's auditors in respect of tax, assurance or other consultancy or advisory services.

Executive Office includes insurance and education. Other operational support includes systems and premises.

6 Net gains on investments

	2024			2023			
	Unrestricted	Designated	Restricted	Unrestricted	Designated	Restricted	
	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Profit/(loss) on disposals	33	-	-	33	(213)	-	(213)
Unrealised gains on revaluation of investments	106	-	-	106	481	-	481
	140	-	-	140	268	-	268

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 (2023: £NIL).

8 Employees

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

	2024		2023	
	Employees	FTE	Employees	FTE
Adult Nursing, Child and Family Services	138	103.7	135	107.3
Home Care Services	17	12.8	18	10.3
Executive Office, Governance and Other Operational Support	33	27.2	30	24.4
Fundraising	4	3.6	3	3.0
Total	192	147.3	186	145.0

The above employee numbers include 13 zero hour contracts which are in respect of bank nursing staff (2023: 20). 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.

	2024	2023
£60,000 to £69,999	14	14
£70,000 to £79,999	19	14
£80,000 to £89,999	23	12
£90,000 to £99,999	2	7
£100,000 to £109,999	-	3
£110,000 to £119,999	9	2
£120,000 to £129,999	-	1
£130,000 to £139,999	-	2
£140,000 to £149,999	2	-
£180,000 to £189,999	-	1
£200,000 to £209,999	1	-

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

	2024	2023
	£000s	£000s
Wages and salaries (including bank contracts)	8,665	7,772
Social security	526	467
Pension contributions	1,079	964
Allowances (including on call, mileage / car and laundry allowances)	235	243
	10,505	9,446

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

	2024	2023
	£000s	£000s
Wages and salaries	702	701
Social security	26	27
Pension contributions	57	60
Allowances (including on call, mileage / car and laundry allowances)	31	42
	816	830

10 Investments

	2024	2023
	£000s	£000s
Market value as at 1 January	4,745	4,191
Less unrealised gains as at 1 January	(492)	(11)
Book cost as at 1 January	<u>4,253</u>	<u>4,180</u>
Additions at cost	1,070	2,393
Disposal proceeds	(982)	(2,107)
Profit / (Loss) on disposals	33	(213)
Book cost as at 31 December	<u>4,374</u>	<u>4,253</u>
Add unrealised gains as at 31 December	597	492
Market value as at 31 December	<u>4,971</u>	<u>4,745</u>

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 2024 and 31 December 2023 are all unrestricted funds. Income amounts generated by the portfolio are also unrestricted.

11 Debtors

	2024	2023
	£000s	£000s
Trade debtors	174	62
Less provision for bad debts	(14)	(4)
	<u>160</u>	<u>58</u>
Other debtors	105	12
Amounts due from legacies	4	517
GST	11	8
Prepayments	154	115
	<u>434</u>	<u>710</u>

The provision for bad debts increased by £10k in 2024 (2023 decrease of £8k).

12 Cash and cash equivalents at bank and in hand

	2024	2023
	£000s	£000s
Cash at bank	5,049	5,466
Cash with broker	199	193
	<u>5,248</u>	<u>5,659</u>

13 Creditors: Amounts falling due within one year

	2024	2023
	£000s	£000s
Creditors and accruals	110	151
Government of Jersey	1,786	1,691
	<u>1,896</u>	<u>1,842</u>

14 Reserves

	Unrestricted	Designated	Restricted	Total
	£000s	£000s	£000s	£000s
Fund balances as at 31 December 2024				
Fixed Assets				
Investments	4,971	-	-	4,971
Current Assets	3,935	1,500	247	5,682
Current liabilities	(1,896)	-	-	(1,896)
	<u>7,010</u>	<u>1,500</u>	<u>247</u>	<u>8,757</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:

	01/01/24	Income	Expenditure	31/12/24
	£000s	£000s	£000s	£000s
Individual Care Packages	-	249	(249)	-
Home Care Hardship Fund	60	-	(30)	30
Paediatric Palliative Care - role funding	-	55	(33)	22
Greville Bathe - training funding from Nursing and Midwifery Council	28	-	(9)	19
Specialist Falls and Frailty	-	30	(30)	-
Children's Weight Management Programme - 18 month pilot	158	-	(138)	20
Children's 3 Year Development Pilot	31	-	(31)	0
Tissue Viability Nursing	-	86	-	86
Other	65	38	(33)	70
	<u>342</u>	<u>458</u>	<u>(553)</u>	<u>247</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 £1,038k (2023: £931k). Contributions to the DCS amount to £41k (2023: £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 PECRS past service debt from 1 January 2008.

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 Family Nursing & Home Care Pre-87 debt for which it is responsible (circa £5.098m per valuation in 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:

	2024 £000s	2023 £000s
Operating leases which expire:		
Within one year	90	86
In the second to fifth years inclusive	125	59
After five years	105	-
	320	145

Total lease payments in 2024 £95,861 (2023: £85,664).

17 Commitment not recognised as a liability

In February 2025 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 Jan 2025 and is for a 3 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 £101k per year. These costs will be recognised in the periods relating to the system's use.

FNHC have entered a managed services contract with C5 Alliance for the provision of managed IT and infrastructure (including licences management) annual cost £109k, contract term is 3 year (starting Q3 2024). These costs will be recognised in the period relating to the use of services provided.

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 £1,855 (2023: £2,019) have been purchased from the JJ Fox Trading Group with £NIL (2023: £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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