



Family Nursing & Home Care

Start Well, Live Well, Age Well

Annual Report & Financial Statements

for the year ending 31st
December 2025

www.fnhc.org.je



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Message from the Chair

I am pleased to report that 2025 marked a pivotal year for Family Nursing & Home Care (FNHC, or 'the Charity'), building on the monumental progress achieved in 2024. Last year, we secured a five-year contract with the Government of Jersey, a long-held ambition that has now provided the Charity with the stability and confidence to invest in innovation and leadership within community healthcare.

This arrangement has enabled FNHC to:

- Develop new services for islanders, tailored to evolving health needs
- Support training and development for our teams and the wider healthcare sector
- Conduct research to inform the creation of a community-focused healthcare system
- Engage with the public to ensure our services reflect what matters most to islanders.



Phil Romeril
Chair FNHC Committee

Looking to the future, we recognise the growing importance of community-led preventative healthcare models in Jersey. These models empower local residents, families, and community groups to take an active role in promoting health and preventing illness, focusing on early intervention, education and support tailored to the unique needs of our island.

FNHC is uniquely positioned to champion these approaches by:

- Collaborating with community organisations to deliver health education, screenings, and wellness programmes in neighbourhoods across Jersey
- Supporting families and individuals through home visits, advice, and resources that encourage healthy lifestyles and early detection of health issues
- Training staff and volunteers to act as health ambassadors, fostering trust and engagement within the community
- Conducting research and gathering feedback to ensure preventative initiatives are relevant, effective, and accessible to all islanders.

We will work to help reduce health inequalities, improve outcomes, and build a resilient, proactive health care system for Jersey.

The commitment and expertise of our CEO, Rosemarie Finley, her leadership team, and all our staff remain the cornerstone of FNHC's success. Their dedication to delivering exceptional care continues to exceed expectations. Their own commitment to their colleagues is also demonstrated during staff awards and social events throughout the year.

I extend my heartfelt thanks to our Patrons, Dy Kyd and Sir Tim Le Cocq, and to every member of our Committee, whose voluntary contributions are invaluable. Support from across our community, whether through volunteering, donations, or participation in our events, has and continues to play such a major role in FNHC's achievements. You are vital as we continue to develop new initiatives and shape the future of healthcare in Jersey.

FNHC remains committed to serving our community with compassion, professionalism, and integrity - ensuring islanders can start well, live well, and age well.



Report of the Chief Executive Officer

2025 has been a pivotal year for Family Nursing & Home Care. Building on the stability and strong performance achieved in 2023 and 2024, we continued to strengthen FNHC's clinical, operational and financial foundations while positioning the organisation for long-term sustainability. Demand for community healthcare services remained high throughout 2025, reflecting the ongoing pressures on the wider system and the essential role FNHC plays in delivering safe, effective care in homes, community settings, schools and clinics across the island. Our work this year has been characterised by steady organisational resilience with significant investment into our digital capabilities which in turn have supported our service provision, governance and ability to measure our organisational impact.



Rosemarie Finley
Chief Executive Officer

We continue to make significant progress against our strategic ambitions, and deepening collaboration with partners across health, charity and government sectors.

Delivering excellent, person-centred community healthcare remains at the heart of our purpose. In 2025 we continued to demonstrate strong clinical performance, building on the high levels of patient satisfaction seen in 2024, where 96% of patients rated their experience as Good or Very Good.

Throughout the year:

- We maintained robust clinical governance with oversight through regular reporting to our FNHC Committee and beyond
- Services continued to demonstrate safe staffing, timely access, and strong adherence to professional standards
- We continued embedding improvements in risk management and RAID reporting, working closely with clinical leads to ensure accurate, proactive oversight of organisational risks, as reflected in governance updates shared throughout 2025
- Our teams remained dedicated to ensuring that community healthcare delivered by FNHC is high-quality, safe, compassionate and responsive to islanders' evolving needs.

Demand across our core services remained strong in 2025, with sustained pressures in District Nursing, Child & Family Health, and the Rapid Response & Reablement Team (RRRT). While workload and case complexity increased, teams continued to deliver high-quality care. Our newly introduced digital support systems will allow us to maintain and improve our high levels of efficiency and effectiveness in response to the increased service demand pressures that we expect in 2026 and beyond.

In 2025, FNHC secured a significant Impact Jersey 'CareTech' Grant from Digital Jersey, providing nearly £800,000 in funding over two years to deliver an innovative remote monitoring pilot in partnership with Graphnet Health using the Luscii platform. The programme will support up to 1,000 patients, focusing initially on frailty and falls prevention, before expanding to chronic wound care and diabetes management. The grant enables the establishment of a dedicated Remote Monitoring Hub, enhanced clinical capacity, and deployment of digital tools that empower islanders to track their own health data.



This initiative is designed to reduce avoidable hospital admissions, improve early detection and intervention, and transform community healthcare delivery in line with Government of Jersey priorities. Across all services we continued to focus on early intervention, prevention and providing care close to home—principles that align with island-wide population health priorities.

FNHC continued to strengthen its role as a system partner. The Charities Health & Care CEO Forum that we established in 2021, continued to support collaboration across the charitable sector, sharing best practice and strengthening partnership working to benefit islanders, and FNHC also actively engaged with island-wide audits, external reviews and collaboration opportunities, including contributions to impact and evaluation work with the Jersey Community Foundation.

Our people remain our greatest strength and 2025 saw continued investment in staff wellbeing, leadership development, recruitment and retention initiatives, and strengthened HR processes. We are grateful for the exceptional commitment and professionalism of our staff, who continued to deliver high-quality care despite sustained demand pressures.

Details of FNHC's financial performance are provided in the accompanying Financial Statements for the Year Ended 31 December 2025.

Key themes include:

- Continued delivery of services in line with contractual requirements
- Management of financial pressures associated with increased service demand and staffing costs
- Improved reserves planning and clearer articulation of our long-term reserve strategy, supported by work with the Finance Committee and ongoing discussions regarding appropriate reserve levels
- Strengthened financial controls and reporting through the Director of Finance & the Finance Team.

Despite cost pressures, FNHC ends the year in a stable financial position, with clear forward planning in place to support sustainability and manage ongoing challenges.

As we look to 2026, our priorities include:

- Continuing to strengthen clinical and operational resilience across all services
- Working with commissioners to secure stable, sustainable long-term funding arrangements
- Progressing strategic transformation opportunities, including service redesign, digital innovation and enhanced collaborative working
- Further developing the workforce to meet future needs, with a strong focus on recruitment, development and retention
- Deepening partnership working across the charitable and public sectors to maximise value for islanders.

FNHC remains committed to serving our community with compassion, professionalism and integrity—ensuring islanders can start well, live well and age well.

I extend my sincere thanks to the FNHC Committee, Senior Leadership Team, colleagues across the organisation, and our donors, partners and volunteers. Your shared commitment to high-quality community healthcare continues to drive our mission and make a meaningful difference to the lives of thousands of islanders each year.



Report of the Committee

Activities and Objectives

Family Nursing & Home Care is dedicated to providing high-quality community healthcare services to support islanders to start well, live well, and age well. We raise funds through donations, fundraising activities, grants, legacies, and government contracts.

Start Well services are delivered by our Child & Family team which includes Health Visitors, School Nurses, and Child Community Nurses. We provide a comprehensive Health Visiting service to the Jersey community, including the Baby Steps Programme, UNICEF Baby Friendly Initiative and Maternal Early Childhood Sustained Home Visiting service (MECSH). The FNHC Health Visiting Service is available to all parents and families in Jersey during pregnancy until children reach school age, at which point our School Nursing service is available. School Nurses provide universal health screening and care to support children, young people, and families in meeting the objectives of the Healthy Child Programme. The specialist Community Children Nursing Team provides support to families with children who have complex and life-threatening conditions.

FNHC also provides charity funded Start Well roles and programmes including mental health support for young people, paediatric palliative care, and child accident prevention. First formed in 1996, Child Accident Prevention Jersey (CAPJ) is part of FNHC and is funded through charitable donations. The Partnership was set up because whilst many statutory and voluntary agencies contributed to child accident prevention, activities were largely fragmented and were an ineffective use of diminishing resources. Under the management of FNHC, who also fund the role of a part time co-ordinator, CAPJ works in partnership with a number of voluntary and statutory organisations to ensure children in Jersey are safe from unintentional injury.

For Our Live Well and Age Well services, FNHC offers District Nursing, Home Care, Rapid Response & Reablement, 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. This has been extended to compression hosiery, making treatment more equitable.

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 staff attend 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.

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".



Looking ahead to 2026, FNHC aims to continue to integrate services, people, and expertise to address the wider determinants of health, with an emphasis on prevention and reducing health inequalities.

As described in the report of the Chief Executive Officer, in 2025 FNHC secured a £0.8m grant from Digital Jersey to deliver an innovative remote monitoring pilot programme which will support up to 1,000 patients, focusing initially on frailty and falls prevention, before expanding to chronic wound care and diabetes management. 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.

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.
		<p>To show kindness, to be courageous, to care, to be compassionate, to be committed, to always provide the best possible care</p>
	Values	<p>Strategic Priorities</p> <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.
		<p>Clinical Strategy</p> <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	<p>Quality People IT Premises Health and well being Finance Expert Community clinical & care staffing Research and Innovation Partners and charitable donors</p>	

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.



Reference and Administrative Details

Charity Name	Family Nursing & Home Care (Jersey) Incorporated
Charity Registration	Jersey Charity Commission registration number 345
Jersey Care Commission	Regulated and inspected by the Jersey Care Commission
Association of Jersey Charities	Member, membership number AJC115
Jersey Financial Services Commission	Registered Business Name RBN29676
Jersey Gambling Commission	Permit Number CP-2223-24
Principal Office Address	Le Bas Centre, St Saviour's Road, St Helier, Jersey, JE2 4RP
Telephone Number	01534 497600
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 (stood down 17 October 2025)

Committee of Members

Name	Position	Appointed	Resigned	Reappointed	Term
Phil Romeril	Chair	2018		2024	3 years
Christine Blackwood	Vice Chair	2021		2023	3 years
Kristie Potts	Honorary Treasurer	2023			3 years
Philip Cameron Taylor		2018		2023	3 years
Alan Merry		2022		2025	3 years
Cirsty De Gruchy-Mosely		2022	2025		3 years
Dipak Vashi		2023			3 years
Sophie Watkins		2025			3 years

Senior Management

Chief Executive Officer

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

Director of Governance and Care

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

Director of Finance & Resources

Dr Paul Woodman ACA, M.Chem, Ph.D.

Operational Lead - Adult Services

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

Operational Lead - Child & Family Services

Michelle Reddington 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 King 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 Fidéicommiss 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 Chair 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, Governance & Clinical, and Remuneration matters. 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 may be due to the individual not being a Committee or Sub-Committee member for the full financial year.

Name	Finance		Governance & Clinical	Remuneration
	Committee	Sub-Committee	Sub-Committee	Sub-Committee
Phil Romeril	4	1	1	0
Christine Blackwood	3	0	4	1
Kristie Potts	2	4	0	1
Philip Cameron Taylor	1	0	0	0
Alan Merry	4	4	1	1
Cirsty De Gruchy-Mosely	1	0	0	0
Dipak Vashi	3	2	0	1
Sophie Watkins	1	0	2	0



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 (Charities SORP 2019) and 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; and
- 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 and is signed as authorised on its behalf by:

Phil Romeril, Chair of Committee

Date: 5/5/26



Risk Statement

The Committee of the Charity has 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, inter alia:

- 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; and
- Internal audits and incident reporting process.

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

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

- Clinical
- Safeguarding
- Health and Safety
- Premises
- Financial
- Legal
- Political
- Information Security
- Reputational

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.



Financial Review

Family Nursing & Home Care delivered an extremely strong financial performance in 2025, enabling the delivery of its mission to ensure the best community health care possible is provided to each Islander to support them to start well, live well, and age well.

2025 was the first year of a new contract with the Government of Jersey. The contract is for an initial period of three years ending on 31 December 2027, with an option to extend by an additional two years. The agreement of this multi-year contract, which replaces a series of one year agreements, puts the Charity in a position of enhanced financial stability which, supported by a strong balance sheet, allows longer term financial planning and the investment of resources into the development of innovative community healthcare services and solutions as outlined in the Chair and CEO reports.



Paul Woodman
Director of Finance &
Resources

Income

The Charity's principal sources of income are:

- Revenue arising under the contract with the Government of Jersey;
- Grants;
- Donations (including general donations and legacies);
- Income from events and other fundraising including a monthly draw club; and
- Investment income.

Total income was £13.0m in 2025 which was £1.2m ahead of budget and £1.6m higher than 2024. This significant increase was primarily due to increased charitable donations, including a substantial one-off bequest of property and other monies which is expected to be worth in excess of £1m once its value is fully realised.

Expenditure

Expenditure increased from £12.1m in 2024 to £12.4m in 2025 mainly due to inflationary costs for both staff and non-staff costs. Staff costs did not increase as much as originally forecast due to unfilled vacancies in certain teams, but this is not a sustainable long term position and the expectation is that staff costs will be higher in 2026.

Balance Sheet and Reserves

Overall FNHC made a net surplus of £1.1m in 2025 compared to a net loss of £0.5m in 2024, and at the end of the year had total reserves of £9.9m and unrestricted reserves of £9.1m.

Unrestricted reserves are that part of the Charity's financial resources that are freely available to expend on any of the charity's purposes. The Committee has determined that the Charity needs to retain sufficient, but not excessive, unrestricted reserves to allow it to manage financial risk and uncertainty, provide free cash flow for normal operations, meet known liabilities and funding commitments if income sources fail, and make prudent investment into new projects, services and strategies.



The Committee has further determined that after taking into account the nature of funds held, the identification of functional assets, understanding the source and extent of financial risk, reviewing sources of income, and considering the impact of future plans and commitments the Charity should maintain unrestricted reserves equivalent to six months, and not less than three or more than nine months, of average gross expenditure. In the opinion of the Committee this will promote financial stability whilst maintaining headroom for flexibility in financial planning and project funding.

The Committee will monitor the level of reserves on a quarterly basis and if at any time the Committee determines that the Charity is non-compliant with this Reserves Policy then it will immediately implement a remediation strategy taking into account the extent of the non-compliance, the factors which have led to the non-compliant position, the actions required to remediate the non-compliance, and the likely timeline to become compliant again.

As of 31 December 2025 the Charity's unrestricted reserves of £9.1m are equivalent to approximately 8 months of forecast operating expenses in 2026 which is in accordance with this policy and recommended practice.

The charity may also hold restricted reserves and designated reserves, in addition to unrestricted reserves. Designated reserves are a proportion of unrestricted reserves which are defined as such by the Committee and set aside for a particular purpose or project. Designated reserves may be reclassified by the Committee as unrestricted reserves if there is a surplus to requirements for the purpose or project for which they were originally designated, if that purpose or project is complete or has become otiose. A designated reserve of £0.5m has been agreed by Committee Members which is for ongoing investment into charity funded programs and roles including in the areas of tissue viability, falls and frailty, child accident prevention, and paediatric palliative care.

Restricted reserves are reserves that can only be used for a specific purpose as defined as a condition of acceptance of funds by a grant awarder, legator, or other donor. Restricted reserves arising from different sources are held and maintained separately from other funds in accordance with the purpose for which they were originally received. Restricted reserves were £0.3m at the end of 2025.

Investments

The Committee is authorised by the Constitution of the Charity to invest the funds of the Charity not immediately required for its objects in or upon such investments, securities or property as may be thought fit.

The objectives of FNHC's investment activity are to preserve capital over the long term, generate income and capital growth to support activities, maintain sufficient liquidity to meet operational needs, and to align investments with the charity's mission and values where practical. The Charity appoints a regulated firm of investment managers to manage its investment funds. In the year ended 31 December 2025 the investment manager was Quilter Cheviot International Limited.



The Charity recognises that investment returns are linked to risk and accepts moderate levels of short term volatility in pursuit of long term growth. The Committee mandates the Investment Manager to pursue an investment strategy which seeks capital preservation in real terms over the long term, diversification across asset classes and geographies, avoids concentration risk, and makes investments suitable for a charitable organisation. Asset allocation is determined by the Investment Manager and approved by the Committee. Permitted Investments may include, inter alia, global equities, bonds and fixed income securities, property and infrastructure funds, diversified or multi asset funds, and cash or cash equivalents.

FNHC expects the investment manager to consider environmental, social and governance factors, exercise responsible stewardship and voting practices, and avoid investments that materially conflict with healthcare and community wellbeing objectives where feasible. Specific exclusions are agreed with the investment manager from time to time. These may include, but are not limited to, investments which derive a significant proportion of their value from the sale of alcohol, armaments, pornography, or tobacco, or where there is reason to believe that there are human rights concerns with respect to the underlying businesses.

As at 31 December 2025 the Charity's total investment portfolio (including cash and cash equivalents held by the Investment Manager) was valued at £6,638k (2024: £5,170k) and delivered a total return of 11.0% in the period.



Alex Picot
chartered accountants

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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 2025 which comprise of the Income Statement, Balance Sheet, Cashflow 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 2025 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
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**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 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 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, Charities Law, 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.



Alex Picot
chartered accountants

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Jersey JE2 4WQ

**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.

13 May 2026

Chartered Accountants



Income Statement

		Unrestricted	Designated	Restricted	TOTAL	Unrestricted	Designated	Restricted	TOTAL
	Note	£000	£000	£000	2025 £000	£000	£000	£000	2024 £000
Income from:									
Charitable Services	4a	10,812	-	346	11,158	10,363	-	403	10,766
Fundraising Activities	4b	1,571	-	-	1,571	445	-	55	500
Investment Income	4c	191	-	-	191	167	-	-	167
Total Income		12,573	-	346	12,920	10,975	-	458	11,433
Expenditure on:									
Charitable Services	5a	11,481	-	335	11,816	10,742	-	520	11,262
Fundraising Activities	5b	531	-	-	531	809	-	33	842
Total Expenditure		12,013	-	335	12,347	11,551	-	553	12,104
Net Gains on Investments		548	-	-	548	140	-	-	140
Net Income / (Expenditure)		1,109	-	12	1,121	(436)	-	(95)	(531)
Gross Transfers Between Funds		993	(1,000)	7	-	(500)	500	-	-
Net Movement in Funds		2,102	(1,000)	19	1,121	(936)	500	(95)	(531)
Funds Brought Forward at 1 January		7,010	1,500	247	8,757	7,946	1,000	342	9,288
Funds Carried Forward at 31 December		9,112	500	266	9,878	7,010	1,500	247	8,757

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

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



Balance Sheet

Balance Sheet

		2025 £000	2024 £000
Fixed Assets	Note		
Investments	10	6,370	4,971
Current Assets			
Stock		5	-
Debtors	11	1,170	434
Cash and Cash Equivalents	12	5,201	5,248
		<u>6,376</u>	<u>5,682</u>
Creditors: Amounts Falling Due in Less Than One Year	13	2,869	1,896
Net Current Assets		<u>3,507</u>	<u>3,786</u>
Net Assets		<u>9,878</u>	<u>8,757</u>
Reserves			
Unrestricted Reserves	14	9,112	7,010
Designated Reserves	14	500	1,500
Restricted Reserves	14	266	247
Total Funds		<u>9,878</u>	<u>8,757</u>

Approved and authorised for issue by the Committee on (date) *6/5/26* and signed on its behalf by:

Phil Romeril

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



Cash Flow Statement

Cashflow Statement

	Note	2025 £000	2024 £000
Net Profit / (Loss) for Financial Year		1,121	(531)
Adjustments for:			
Net Gains on Investments	10	(548)	(140)
Deposit Interest and Investment Income Receivable	4c	(191)	(167)
(Increase) / Decrease in Stock		(5)	16
(Increase) / Decrease in Debtors		(736)	276
Increase in Creditors		973	54
Net Cash (Used) / Generated From Operating Activities		613	(492)
Cash Flows From Investing Activities			
Deposit Interest Received	4c	44	49
Dividend and Coupon Income Received	4c	147	118
Payments to Acquire Fixed Asset Investments	10	(2,515)	(1,070)
Receipts from Sales of Fixed Asset Investments	10	1,661	984
Net Cash (Used) / Generated From Investing Activities		(663)	81
Decrease in Cash for the Year		(50)	(411)
Cash and Cash Equivalents at Beginning of the Year		5,248	5,659
Cash and Cash Equivalents at End of the Year		5,198	5,248



Notes to the Financial Statements

1. General Information

Family Nursing & Home Care (Jersey) Incorporated ('FNHC' or 'the Charity') is a charity formed in Jersey. Its principal place of business is Le Bas Centre, St Saviour's Road, St Helier, Jersey, JE2 4RP. It 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 include the Baby Steps programme, Community Childrens 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 ('the SORP') applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard 102 ('FRS102'). Note that totals may appear not to cast due to rounding.

The following principal accounting policies have been applied.

b) Income

Income, including donations, legacies, home care service fees 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 the Government of Jersey to provide community health care services. The current contract was agreed in 2025 with a duration of 3 years ending 31 December 2027, and a possible extension for 2 additional years to 31 December 2029. The income is paid in equal instalments through the year and is recognised in the periods in which the services are provided.

The Charity is also supported by the Government of Jersey through the provision of administrative services in relation to payroll processing. 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 the 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 charged by the Charity's investment manager. Fundraising costs include the costs of advertising, producing publications, printing and mailing fundraising material, event organisation, staff costs in these areas, and an appropriate allocation of central overheads.



d) Charitable Activities

Charitable expenditure is analysed between key activities undertaken by the 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 between fundraising and charitable services based on headcount.

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 stock is 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 Income Statement and disclosed as Other Recognised Gains or 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 schemes 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) Charitable Services

	Unrestricted	Designated	Restricted	TOTAL	Unrestricted	Designated	Restricted	TOTAL
	£000	£000	£000	2025	£000	£000	£000	2024
	£000	£000	£000	£000	£000	£000	£000	£000
Adult Services	5,945	-	269	6,214	5,967	-	118	6,085
Child & Family Services	4,593	-	59	4,653	4,108	-	276	4,382
Home Care Services	269	-	-	269	261	-	-	261
Education & Development	4	-	18	22	29	-	9	38
	10,812	-	346	11,158	10,363	-	403	10,766

b) Fundraising Activities

	Unrestricted	Designated	Restricted	TOTAL	Unrestricted	Designated	Restricted	TOTAL
	£000	£000	£000	2025	£000	£000	£000	2024
	£000	£000	£000	£000	£000	£000	£000	£000
Donations	342	-	-	342	339	-	-	339
Legacies	926	-	-	926	(23)	-	-	(23)
Grants	153	-	-	153	48	-	-	48
Draw Club	57	-	-	57	42	-	-	42
Events	94	-	-	94	39	-	55	94
	1,571	-	-	1,571	445	-	55	500

Donations includes £125,000 representing the value of the rent-free provision of Le Bas office space for the employees of the Charity from Jersey Property Holdings. Jersey Property Holdings, who own and manage the property, provided the valuation amount. The donation is expected to continue for a further 3-5 years. It also includes an amount of £34,500 representing the value of rent-free space at Pip's Place provided by The Philip Gower Foundation for use by the Charity. This donation is supported by a 9 year lease ending in 2029.

c) Investment Income

	Unrestricted	Designated	Restricted	TOTAL	Unrestricted	Designated	Restricted	TOTAL
	£000	£000	£000	2025	£000	£000	£000	2024
	£000	£000	£000	£000	£000	£000	£000	£000
Bank Interest	44	-	-	44	49	-	-	49
Other Investment Income	147	-	-	147	118	-	-	118
	191	-	-	191	167	-	-	167



5. Expenditure

a) Charitable Services

	Unrestricted £000	Designated £000	Restricted £000	TOTAL 2025 £000	Unrestricted £000	Designated £000	Restricted £000	TOTAL 2024 £000
Adult Services	4,684	-	218	4,902	4,632	-	46	4,678
Child & Family Services	3,141	-	102	3,242	2,754	-	436	3,190
Home Care Services	533	-	-	533	452	-	30	482
Support Costs	3,124	-	15	3,138	2,904	-	8	2,912
	11,481	-	335	11,816	10,742	-	520	11,262

b) Fundraising Activities

	Unrestricted £000	Designated £000	Restricted £000	TOTAL 2025 £000	Unrestricted £000	Designated £000	Restricted £000	TOTAL 2024 £000
Draw Club	26	-	-	26	23	-	-	23
Events	40	-	-	40	15	-	33	48
Investment Management Costs	28	-	-	28	26	-	-	26
Support Costs	437	-	-	437	745	-	-	745
	531	-	-	531	809	-	33	842

c) Allocation of Support Costs

	Fundraising £000	Charitable Services £000	TOTAL 2025 £000	Fundraising £000	Charitable Services £000	TOTAL 2024 £000
Human Resources	18	251	269	13	201	214
Executive Office & Finance	81	1,108	1,189	105	1,186	1,291
Governance	56	758	813	39	604	643
Other Operational Support	75	1,022	1,097	54	921	975
Fundraising	207	-	207	534	-	534
	437	3,138	3,576	745	2,912	3,657

Fees of £10,000 (2024: £9,950) paid to the Charity's auditors are solely in respect of the annual audit of the financial statements. No fees have been paid to the Charity's auditors in respect of tax, assurance or other consultancy or advisory services.

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

6. Net gains on Investments

	Unrestricted £000	Designated £000	Restricted £000	TOTAL 2025 £000	Unrestricted £000	Designated £000	Restricted £000	TOTAL 2024 £000
Profit on Disposals	233	-	-	233	33	-	-	33
Unrealised Gains on Investments	315	-	-	315	106	-	-	106
	548	-	-	548	139	-	-	139



7. Committee Members' Remuneration, Benefits & 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 (2024: ENIL).

8. Employees

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

	2025		2024	
	Total	FTE	Total	FTE
Adult, Child & Family Services	113	97.0	138	103.7
Home Care Services	16	11.9	17	12.8
Support Services	32	25.2	33	27.2
Fundraising	2	2.0	4	3.6
	<u>163</u>	<u>136.1</u>	<u>192</u>	<u>147.3</u>

The above employee numbers include 7 zero hour contracts which are in respect of bank nursing staff (2024: 13). 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 annualised emoluments over £60,000 in bandings of £10,000 thereafter as at 31 December 2025. Emoluments include gross salary, employers pension contributions, overtime, unsocial hours, on call payments and taxable benefits in kind.

	2025	2024
£60,000 to £69,999	7	14
£70,000 to £79,999	12	19
£80,000 to £89,999	21	23
£90,000 to £99,999	18	2
£100,000 to £109,999	4	-
£110,000 to £119,999	2	9
£120,000 to £129,999	2	-
£130,000 to £139,999	1	-
£140,000 to £149,999	1	2
£180,000 to £189,999	-	-
£200,000 to £209,999	-	1
£210,000 to £219,999	1	-

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

	2025	2024
	£000s	£000s
Wages and salaries (including bank contracts)	8,690	8,665
Social security	535	526
Pension contributions	1,127	1,079
Allowances (including on call, mileage / car and laundry allowances)	<u>277</u>	<u>235</u>
	<u>10,630</u>	<u>10,505</u>

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

	2025	2024
	£000s	£000s
Wages and salaries	621	702
Social security	23	26
Pension contributions	52	57
Allowances (including on call, mileage / car and laundry allowances)	<u>26</u>	<u>31</u>
	<u>721</u>	<u>816</u>



10. Investments

	2025 £000	2024 £000
Market Value as at 1 January	4,971	4,745
Less Unrealised Gains	(597)	(492)
Book Costs at 1 January	4,374	4,253
Additions at Cost	2,515	1070
Disposal Proceeds	(1,661)	(982)
Profit on Disposal	233	33
Book Cost as at 31 December	5,461	4,374
Unrealised Gains	909	597
Market Value as at 31 December	6,370	4,971

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 2025 and 31 December 2024 are all unrestricted funds. Income generated by the portfolio is also unrestricted.

11. Debtors

	2025 £000	2024 £000
Trade Debtors	181	174
Less Provision for Bad Debts	(4)	(14)
	177	160
Accrued Income	(0)	105
Legacy Debtors	800	4
GST	12	11
Prepayments	181	154
	1,170	434

12. Cash and Cash Equivalents

	2025 £000	2024 £000
Cash at Bank and at Hand	4,933	5,049
Cash with Investment Manager	268	199
	5,201	5,248

13. Creditors: Amounts Falling Due Within One Year

	2025 £000	2024 £000
Creditors & Accruals	111	110
Government of Jersey	2,758	1,786
	2,869	1,896

14. Reserves

	Unrestricted £000	Designated £000	Restricted £000	TOTAL 2025 £000
Fund Balances as at 31 December 2025				
Fixed Asset Investments	6,370	-	-	6,370
Current Assets	5,610	500	266	6,376
Current Liabilities	(2,869)	-	-	(2,869)
	9,112	500	266	9,878



Designated Reserves

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

Restricted Reserves

Restricted reserves 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', unless separately identified.

The movement in restricted funds is analysed as follows:

	TOTAL 2024 £000	Additions £000	Costs £000	TOTAL 2025 £000
Home Care Hardship Fund	30	-	-	30
Role Funding - Paediatric Palliative Care	22	25	(47)	-
Greville Bathe Fund - Training Funding	19	-	-	19
Children's Weight Management Programme	20	-	(20)	-
Tissue Viability Nursing	86	-	(86)	-
Child Accident Prevention	15	7	(11)	11
Baby Steps Grant	-	15	(2)	13
Digital Jersey CareTech Grant	-	141	-	141
Other	55	-	(3)	52
	247	188	(169)	266

15. Pensions

The Charity is an Admitted Employer of the Public Employees Contributory Retirement Scheme ('PECRS', a final salary scheme) and the Public Employees Pension Scheme ('PEPS', a career average scheme) which are both administered by the States of Jersey. The assets of these schemes are held separately from those of the Charity. The public service pension schemes 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 contributions ranged from 3% to 16%.

Salaries and emoluments include pension contributions for staff to the PECRS and PEPS schemes amounting to £1,078k (2024: £1,038k). Contributions to the DCS amount to £49k (2024: £41k). In accordance with FRS 102 as it is not possible for the Charity to readily identify its share of the underlying assets and liabilities of PECRS or PEPS contributions to the scheme have been accounted for as if they are contributions to a defined contribution scheme.



16. Commitments under Operating Leases

The Charity's future minimum lease payments under non-cancellable operating leases at the reporting date are as follows:

	2025 £000	2024 £000
Operating leases which expire:		
Within one year	17	90
In the second to fifth years inclusive	134	125
After five years	-	105
	<u>151</u>	<u>320</u>

Total lease payments in 2025 totalled £45,567 (2024: £95,861).

17. Commitments Not Recognised As Liabilities

In February 2025 a software service agreement was entered into 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 approximately £101k per year. These costs will be recognised over the term of the agreement.

FNHC have entered a managed services contract with C5 Alliance for the provision of managed IT and infrastructure (including licences management) at a cost of approximately £109k per year. The contract term is 3 years starting in Q3 2024. These costs will be recognised over the term of the contract.

18. Related Party Transactions

Philip Taylor, who is on the Committee of Members, is the Managing Director of the JJ Fox Trading Group. During the year goods and services totalling £1,300 (2024: £1,855) have been purchased from the JJ Fox Trading Group with £nil (2024: £nil) outstanding at the year end.

19. Subsequent Events

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



Family Nursing & Home Care

Start Well, Live Well, Age Well

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