

REGISTERED COMPANY NUMBER: 08705807 (England and Wales)
REGISTERED CHARITY NUMBER: 1154186

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2020
FOR
TENDER NURSING CARE

TLL Accountants
7-9 Station Road
Hesketh Bank
Preston
Lancashire
PR4 6SN

TENDER NURSING CARE

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FOR THE YEAR ENDED 31ST MARCH 2020

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TENDER NURSING CARE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2020**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object of the Charity, as specified in the Memorandum and Articles of Association, is to promote the relief of persons within the area of benefit (the City of Preston and the Boroughs of Chorley and South Ribble and surrounding districts) who are suffering from life-limiting conditions, by providing domiciliary care in addition to that provided by the NHS or Local authorities.

The Charity provides free care at home, typically between the hours of 10.00pm/7.00am, with the object of preventing the relatives/friends who act as carers from becoming overtired and leading to an inability to continue to care for the patient during the day. By enabling more terminally ill patients to be cared for at home, there is a reduction in demand for hospital/hospice places.

We also enable the wishes of so many terminally ill patients, to be cared for in their last days by their loved ones, to be met. There have been no changes in policy during the year ended 31 March 2020 and due regard has been paid by the Trustees to the guidance issued by the Charity Commission on public benefit.

Service

TNC is a Domiciliary Care Agency registered with the Charity Commission and regulated by the Care Quality Commission (CQC). The CQC made their last inspection in January/February 2016 and rated our service as 'Good'. The Trustees and Directors are ultimately responsible for TNC's services but the Registered Manager (who reports to the Chairman) is responsible for the day to day operation of the Charity's services.

TNC provides care for our service users using a small team of Registered Nurses and Health Care Assistants qualified to NVQ Level 2/3 in Care and our staff are allocated based on user's needs. All of our staff undergo continuous learning to ensure they maintain and enhance their skills as appropriate.

Potential service users are typically referred to TNC via Medical Practitioners/District Nurses or Hospitals or Hospices and from early 2018 we have also accepted a small number of direct referrals which have been assessed by our Registered Manager who is also a Registered Nurse. TNC typically provides care through overnight visits. The level of visits we can deliver is influenced by the number of referrals we receive and is also constrained by our budget and staffing levels. TNC operates a regime of quality assurance for our service users and their families which includes regular Quality of Service calls/visits by the Registered Manager and periodic Quality of Service visits by one of the Trustees who is a retired GP.

Public benefit

The Trustees have considered the Charity Commission guidance regarding public benefit and are content that the Charity has met the requirements as described above.

TENDER NURSING CARE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

Major risks to which the Charity is exposed, as identified by the Directors, have been reviewed in accordance with Charity Commission Guidelines, Policies and systems have been established, where appropriate, to mitigate those risks. There were no serious incidents during the year under review.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08705807 (England and Wales)

Registered Charity number

1154186

Registered office

Ryan Medical Centre
St Mary's Road
Bamber Bridge
Preston
PR5 6TE

Trustees

Dr K A Bracewell
D G Clayton
Dr A H Allister
Ms S M Long
D J Sherliker
M A Dickinson
J E Wareing
Ms J E Bamber
Ms H A Bell

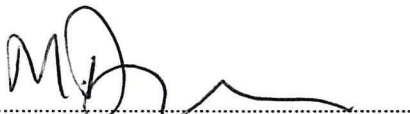
Company Secretary

D J Sherliker

Independent Examiner

Peter Buck FCA, DChA
TLL Accountants
7-9 Station Road
Hesketh Bank
Preston
Lancashire
PR4 6SN

Approved by order of the board of trustees on 16/9/20 and signed on its behalf by:



M A Dickinson - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
TENDER NURSING CARE

Independent examiner's report to the trustees of Tender Nursing Care ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Peter Buck FCA, DChA
TLL Accountants
7-9 Station Road
Hesketh Bank
Preston
Lancashire
PR4 6SN

Date: 16/9/2020

TENDER NURSING CARE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2020

	Notes	2020 Unrestricted funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		18,326	52,291
Charitable activities			
Provision of domiciliary care		85,694	92,199
Other trading activities	2	27,639	10,320
Investment income	3	<u>27,861</u>	<u>21,770</u>
Total		159,520	176,580
 EXPENDITURE ON			
Raising funds		3,129	129
Charitable activities			
Provision of domiciliary care		164,965	165,807
Total		168,094	165,936
Net gains on investments		<u>22,471</u>	<u>22,172</u>
NET INCOME		13,897	32,816
 RECONCILIATION OF FUNDS			
Total funds brought forward		970,762	937,946
 TOTAL FUNDS CARRIED FORWARD		<u>984,659</u>	<u>970,762</u>

The notes form part of these financial statements

TENDER NURSING CARE

BALANCE SHEET **31ST MARCH 2020**

	Notes	2020 Unrestricted funds £	2019 Total funds £
FIXED ASSETS			
Investments	7	792,298	769,827
CURRENT ASSETS			
Cash at bank		195,428	204,884
CREDITORS			
Amounts falling due within one year	8	(3,067)	(3,949)
NET CURRENT ASSETS		<u>192,361</u>	<u>200,935</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>984,659</u>	<u>970,762</u>
NET ASSETS		<u>984,659</u>	<u>970,762</u>
FUNDS	9		
Unrestricted funds:			
General fund		250,000	970,762
Subsidised visits fund		<u>734,659</u>	<u>-</u>
		<u>984,659</u>	<u>970,762</u>
TOTAL FUNDS		<u>984,659</u>	<u>970,762</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on

16.9.2020 and were signed on its behalf by:


D. G. Clayton - Trustee

The notes form part of these financial statements

TENDER NURSING CARE

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31ST MARCH 2020**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Fundraising events	20,955	2,853
Lottery	<u>6,684</u>	<u>7,467</u>
	<u>27,639</u>	<u>10,320</u>

TENDER NURSING CARE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2020

3. INVESTMENT INCOME

	2020	2019
	£	£
Dividend income	25,583	21,770
Bank interest	<u>2,278</u>	<u>-</u>
	<u>27,861</u>	<u>21,770</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2020 nor for the year ended 31st March 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2020 nor for the year ended 31st March 2019.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2020	2019
Nursing services	10	11
Management and administration	<u>1</u>	<u>1</u>
	<u>11</u>	<u>12</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	52,291
Charitable activities	
Provision of domiciliary care	92,199
Other trading activities	10,320
Investment income	<u>21,770</u>
Total	176,580
EXPENDITURE ON	
Raising funds	129
Charitable activities	
Provision of domiciliary care	<u>165,807</u>
Total	165,936
Net gains on investments	<u>22,172</u>

TENDER NURSING CARE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2020

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds
	£
NET INCOME	32,816

RECONCILIATION OF FUNDS

Total funds brought forward	937,946
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TOTAL FUNDS CARRIED FORWARD	<u>970,762</u>
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7. FIXED ASSET INVESTMENTS

	Unlisted investments
	£
MARKET VALUE	
At 1st April 2019	769,827
Additions	<u>22,471</u>
At 31st March 2020	<u>792,298</u>
NET BOOK VALUE	
At 31st March 2020	<u>792,298</u>
At 31st March 2019	<u>769,827</u>

All of the companies investment income arises from dividend distributions held in interest bearing accounts and a financial portfolio.

Historical cost at 31 March 2020 :- £626,105

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Other creditors	1,897	2,509
Accrued expenses	<u>1,170</u>	<u>1,440</u>
	<u>3,067</u>	<u>3,949</u>

TENDER NURSING CARE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2020

9. MOVEMENT IN FUNDS

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General fund	970,762	13,897	(734,659)	250,000
Subsidised visits fund	-	-	734,659	734,659
	<u>970,762</u>	<u>13,897</u>	<u>-</u>	<u>984,659</u>
TOTAL FUNDS	<u>970,762</u>	<u>13,897</u>	<u>-</u>	<u>984,659</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	159,520	(168,094)	22,471	13,897
	<u>159,520</u>	<u>(168,094)</u>	<u>22,471</u>	<u>13,897</u>
TOTAL FUNDS	<u>159,520</u>	<u>(168,094)</u>	<u>22,471</u>	<u>13,897</u>

Comparatives for movement in funds

	At 1.4.18 £	Net movement in funds £	At 31.3.19 £
Unrestricted funds			
General fund	937,946	32,816	970,762
	<u>937,946</u>	<u>32,816</u>	<u>970,762</u>
TOTAL FUNDS	<u>937,946</u>	<u>32,816</u>	<u>970,762</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	176,580	(165,936)	22,172	32,816
	<u>176,580</u>	<u>(165,936)</u>	<u>22,172</u>	<u>32,816</u>
TOTAL FUNDS	<u>176,580</u>	<u>(165,936)</u>	<u>22,172</u>	<u>32,816</u>

TENDER NURSING CARE

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31ST MARCH 2020**

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.18 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General fund	937,946	46,713	(734,659)	250,000
Subsidised visits fund	<u>-</u>	<u>-</u>	<u>734,659</u>	<u>734,659</u>
	<u>937,946</u>	<u>46,713</u>	<u>-</u>	<u>984,659</u>
TOTAL FUNDS	<u>937,946</u>	<u>46,713</u>	<u>-</u>	<u>984,659</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	336,100	(334,030)	44,643	46,713
	<u>336,100</u>	<u>(334,030)</u>	<u>44,643</u>	<u>46,713</u>
TOTAL FUNDS	<u>336,100</u>	<u>(334,030)</u>	<u>44,643</u>	<u>46,713</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2020.

11. SUBSIDISED VISIT FUNDS

The Subsidised visits fund is an unrestricted designated fund put aside in order to fund additional care visits each year over and above those visits funded by external bodies. Projections have been made that suggest this fund will subsidise around 200 additional visits each year over 13 years, depending on future income / costs levels and investment variables. This policy will be reviewed each year and the designated fund amended when necessary.