

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2023
for
Kate's Home Nursing**

**William Hinton Limited
Chartered Accountants
Ross House
The Square
Stow-on-the-Wold
Gloucestershire
GL54 1AF**

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Cash Flow Statement	9
Notes to the Cash Flow Statement	10
Notes to the Financial Statements	11 to 18
Detailed Statement of Financial Activities	19 to 20

TRUSTEES

A F Noorani (Chairman)
Mrs F Allen
Mrs N J Noorani
Mrs H Spooner
Dr P Perkins (resigned 14/2/2023)
Dr P Sherringham
M Pender
Dr P Johnson
Dr B Ward (appointed 14/2/2023)

PRINCIPAL ADDRESS

The George Moore Community Centre
Moore Road
Bourton-on-the-Water
Cheltenham
Gloucestershire
GL54 2AZ

**REGISTERED CHARITY
NUMBER**

1059680

INDEPENDENT EXAMINER

William Hinton Limited
Chartered Accountants
Ross House
The Square
Stow-on-the-Wold
Gloucestershire
GL54 1AF

SOLICITORS

Kendall & Davies
Crossways House
The Square
Stow-on-the-Wold
Gloucestershire
GL54 1AB

ACCOUNTANTS

Tayabali Tomlin
Kenton House
Oxford Street
Moreton-in-Marsh
Gloucestershire
GL56 0LA

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. 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

Objects

The objects of the Charity are to provide uncharged palliative nursing care to any patient living within a 20 mile radius of Stow-on-the-Wold, Gloucestershire, who is in need by reason of terminal illness and who would prefer to be nursed in their own home, including where appropriate any complementary therapy from time to time approved by the Trustees.

In furtherance of these objects but not otherwise and only when there is capacity without detracting from the objects above, to enhance the provision of the service by enabling patients to become familiar with it at an appropriate time and to continue the service to an appropriate conclusion, the trustees shall have power to enable the following:

Patients living within the area of benefit may be accepted on a short term basis:-

- a. if they are feeling very ill as a result of chemotherapy or other treatment, although they have not yet been given a clear palliative diagnosis.
- b. if they have long-term degenerative conditions such as MS or MND and are experiencing a particularly bad phase or where respite care is needed for their family.
- c. the provision of bereavement support for the next of kin of patients nursed by the charity if they reside within the area of benefit.

The provision of such home nursing care is at the absolute discretion of the Trustees, provided always that the care is first requested by either the Community Nurse in charge of the patient, the patient's General Practitioner or a self referral.

In setting these objectives and planning our activities, the Charity's Trustees gave careful consideration to the Charity Commission's general guidance on public benefit.

OBJECTIVES AND ACTIVITIES

Activities and achievements for the year

The demand for our nursing service fluctuated this year, with some very busy months balanced by quieter times. We saw a small decline in the average length of time we were nursing patients and a higher percentage of younger patients. We provided a total of 5,803 hours of nursing care, over 1,370 nursing shifts for 133 local people with support for their carers and families. In addition we provided 878 hours of bereavement support for the families and carers of those we nursed, in the form of one to one support, coffee mornings, walks and an evening of remembrance at Christmas.

We continued to provide a full service, working to maintain the safety of our nurses, staff, patients and their families and carers whilst Covid -19 restrictions were relaxed. We have a service level agreement with NHS Gloucestershire for infection control advice and training.

In February 2023 we started to use Systm One, which means that we are now mainly paper free in relation to direct patient care. Information on Systm One relating to patients treatment and care is updated, accessed and shared by other relevant medical professionals such as GPs and Community Nurses, resulting in better information for everyone and more joined up care.

Throughout the year we continued to receive excellent feedback from our patients and their families and other professional teams. We conducted audits to ensure the quality of our service. Other audits indicated that our nurses felt very well supported and our policies and processes were well received and practised.

We maintained our vital links with the National Association of Hospice at Home (NAHH), Hospice UK, NHS Commissioners in Gloucestershire and Oxfordshire and other local hospices and charities providing a similar service. We continued to attend end of life board meetings with both Gloucestershire and Oxfordshire CCGs. We continued to have regular collaborative meetings with other charities locally, to share experience, good practice and to mitigate costs where possible, for example by reducing duplication and sharing training.

We continued to offer training, both online and face to face and to monitor our policies and procedures. We did all we could to ensure that through our governance processes our nurses and volunteers continued to feel supported, that our expectations and requirements were very clear and that our patients received the best possible care. We encouraged all of our nurses to take up Practice Support to help and support them in their roles. Our recruitment, induction, appraisal and feedback processes remain embedded and robust.

Over the year the bereavement service provided vital and much appreciated support to our patient's family and carers. The main function of this service is to provide support through the difficult first year, normalising the grief process and helping people to understand the impact it has on their day-to-day life. We allow people time to talk about the person who has died and their emotions. Although we offer this service for a year, the average length of stay on our case load is approximately 6 months. When people may feel isolated and vulnerable we link-in and signpost them to non-medical prescribing re-socialisation. We also assess for signs of complicated grief and if we feel that someone may need counselling and further in depth support we signpost them to Cruse, their GP and other local services. We have included our bereavement support service in our auditing process and feedback confirms that this service is extremely beneficial. We continue to look for other ways in which we can provide bereavement and carer support and our relationship with the Gloucestershire Carers Support Hub has proved to be an invaluable source of support, advice and opportunities for our carers.

OBJECTIVES AND ACTIVITIES

In line with our 2022-25 strategy we have continued to be proactive in looking for ways to improve the service we offer whilst remaining a truly local charity. Our board of Trustees remain resolute that the charity should look to maintain an excellent service within our local community whilst not expanding our area of operation.

Fundraising remained a challenge this year. We continued to maintain close links with the volunteers on our committee. Our annual carol concert was very well supported and once again was our main event of the year. We continued to receive a lot of support from local people who provided grants and donations and arranged their own fund raising events. Our main source of income from NHS funding was through Gloucestershire Continuing Health Care Fasttrack Funding. In March we registered with the Fundraising Regulator, although we have been following the Fundraising Code of Practice for some time. In August 2022 we recruited a new Clinical Manager who is also our Registered Manager for the CQC. He is a Queen's Nurse with a wealth of experience in community and practice nursing and has also worked as a Kate's nurse for some years.

During the year, to ensure we are accessing the most up to date Human Resources and Health and Safety and Fire regulations and guidance, including our staff contracts and related policies, we signed a 5 year contract with Peninsula, a highly regarded national company. This provides a cost effective way of obtaining up to the minute specialist information, advice and guidance.

FINANCIAL REVIEW

Reserves policy

The Trustees will endeavour always to hold a minimum of £400,000 as a reserve against future expenditure, recognising that demand for the charity's service and the amount received in donations or legacies can both vary considerably.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance

The Charity is governed by a Declaration of Trust dated 1 November 1996 as amended 14 May 1997, 7 July 1999, 12 October 2010, 17 December 2012 and 7 September 2017.

Recruitment of new trustees

New Trustees when needed are usually recruited from among the local community on the recommendation of existing Trustees, based on the experience which a new Trustee brings to the role. Newly elected Trustees are informally mentored by the Chairman and CEO.

One Trustee, our palliative care consultant, retired this year.

One Trustee, a palliative care consultant who works in Gloucestershire, joined the board.

Risk management

The Trustees actively review on a regular basis the major risks faced by the charity and, having examined operational and business risks confronting it, can confirm that they have established systems to mitigate the significant risks. Full liability insurance is carried against claims from both patients and nursing staff.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Investments selection policy

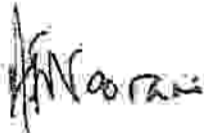
The Trustees' Act 2000 confers investment powers on the charity. Although the charity ensures that a significant amount of its reserves are kept in interest-bearing bank accounts, rather than being put in any risk fund, a proportion remains invested in a moderate risk fund, in order to generate funds for future operational needs.

Sustainability

The Charity is committed to promoting sustainability. We aim to follow and to promote good sustainability practice, to reduce the environmental impacts of all our activities and to help those we work with do the same. We will reduce and effectively manage our impact in a responsible manner, by ensuring that environmental considerations are integrated into decision making.

This report has been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities.

Approved by order of the board of trustees on 31 October 2023 and signed on its behalf by:



A F Noorani - Trustee

**Independent Examiner's Report to the Trustees of
Kate's Home Nursing**

Independent examiner's report to the trustees of Kate's Home Nursing

I report to the charity trustees on my examination of the accounts of Kate's Home Nursing (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

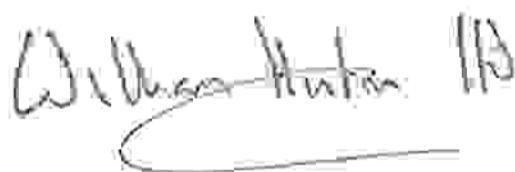
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Ian Quartermaine FCA

**William Hinton Limited
Chartered Accountants
Ross House
The Square
Stow-on-the-Wold
Gloucestershire
GL54 1AF**

31 October 2023

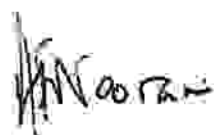
Statement of Financial Activities
for the year ended 31 March 2023

		2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	526,898	503,042
Other trading activities	3	47,109	30,581
Investment income	4	26,555	11,921
Total		600,562	545,544
EXPENDITURE ON			
Raising funds	5	1,424	4,087
Charitable activities	6		
Providing care costs		486,264	403,535
Administration costs		82,572	73,222
Total		570,260	480,844
Net gains/(losses) on investments		(28,585)	49,624
NET INCOME		1,717	114,324
RECONCILIATION OF FUNDS			
Total funds brought forward		1,241,258	1,126,934
TOTAL FUNDS CARRIED FORWARD		1,242,975	1,241,258

The notes form part of these financial statements

		2023 Unrestricted fund £	2022 Total funds £
FIXED ASSETS	Notes		
Tangible assets	9	12,399	3,510
Investments	10	1,150,057	1,102,126
		<u>1,162,456</u>	<u>1,105,636</u>
CURRENT ASSETS			
Debtors	11	31,800	16,321
Cash at bank and in hand		54,682	125,351
		<u>86,482</u>	<u>141,672</u>
CREDITORS			
Amounts falling due within one year	12	(5,963)	(6,050)
		<u>80,519</u>	<u>135,622</u>
NET CURRENT ASSETS			
		<u>1,242,975</u>	<u>1,241,258</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>1,242,975</u>	<u>1,241,258</u>
NET ASSETS			
FUNDS	13		
Unrestricted funds		1,242,975	1,241,258
TOTAL FUNDS		<u>1,242,975</u>	<u>1,241,258</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31 October 2023 and were signed on its behalf by:



A F Noorani - Trustee

The notes form part of these financial statements

Kate's Home Nursing**Cash Flow Statement
for the year ended 31 March 2023**

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	(7,686)	66,393
Net cash (used in)/provided by operating activities		<u>(7,686)</u>	<u>66,393</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(13,022)	(450)
Purchase of fixed asset investments		(76,516)	(131,920)
Sale of fixed asset investments		*	30,000
Interest received		26,555	11,921
Net cash used in investing activities		<u>(62,983)</u>	<u>(90,449)</u>
Change in cash and cash equivalents in the reporting period		<u>(70,669)</u>	<u>(24,056)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>125,351</u>	<u>149,407</u>
Cash and cash equivalents at the end of the reporting period		<u><u>54,682</u></u>	<u><u>125,351</u></u>

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the year ended 31 March 2023

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net income for the reporting period (as per the Statement of Financial Activities)	1,717	114,324
Adjustments for:		
Depreciation charges	4,133	1,170
Losses/(gain) on investments	28,585	(49,624)
Interest received	(26,555)	(11,921)
(Increase)/decrease in debtors	(15,479)	10,428
(Decrease)/increase in creditors	(87)	2,016
Net cash (used in)/provided by operations	<u>(7,686)</u>	<u>66,393</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/22 £	Cash flow £	At 31/3/23 £
Net cash			
Cash at bank and in hand	125,351	(70,669)	54,682
	<u>125,351</u>	<u>(70,669)</u>	<u>54,682</u>
Total	<u>125,351</u>	<u>(70,669)</u>	<u>54,682</u>

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Taxation

The charity is exempt from 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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued
for the year ended 31 March 2023

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Other donations	144,027	152,797
Grant income	266,642	190,981
In memoriam donations	116,229	159,264
	<u>526,898</u>	<u>503,042</u>

Grants received, included in the above, are as follows:

	2023	2022
	£	£
NHSE grant	128,066	132,895
Other grants	138,576	58,086
	<u>266,642</u>	<u>190,981</u>

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Other fundraising activities	32,725	17,069
Carol concert	14,384	13,512
	<u>47,109</u>	<u>30,581</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Interest received	63	1
Dividends received	26,492	11,920
	<u>26,555</u>	<u>11,921</u>

5. RAISING FUNDS

Raising donations and legacies

Other fundraising costs

2023	2022
£	£
1,424	4,087

6. CHARITABLE ACTIVITIES COSTS

Providing care costs

Administration costs

Support
costs (see
note 7)

£
486,264

82,572

568,836

7. SUPPORT COSTS

Providing care costs

Administration costs

Management	Other	Totals
£	£	£
482,131	4,133	486,264
82,572	-	82,572
564,703	4,133	568,836

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2022	1,512	9,286	10,898
Additions	947	12,075	13,022
At 31 March 2023	2,559	21,361	23,920
DEPRECIATION			
At 1 April 2022	1,236	6,152	7,388
Charge for year	331	3,802	4,133
At 31 March 2023	1,567	9,954	11,521
NET BOOK VALUE			
At 31 March 2023	992	11,407	12,399
At 31 March 2022	376	3,134	3,510

10. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 April 2022	
Additions	1,102,126
Revaluations	76,516
	(28,585)
At 31 March 2023	1,150,057
NET BOOK VALUE	
At 31 March 2023	1,150,057
At 31 March 2022	1,102,126

There were no investment assets outside the UK.

Cost or valuation at 31 March 2023 is represented by:

	Listed investments £
Valuation in 2022	1,150,057

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	31,540	13,864
Prepayments	260	2,457
	31,800	16,321

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other creditors	<u>5,963</u>	<u>6,050</u>

13. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	1,241,258	1,717	1,242,975
TOTAL FUNDS	<u>1,241,258</u>	<u>1,717</u>	<u>1,242,975</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	600,562	(570,260)	(28,585)	1,717
TOTAL FUNDS	<u>600,562</u>	<u>(570,260)</u>	<u>(28,585)</u>	<u>1,717</u>

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
General fund	1,126,934	114,324	1,241,258
TOTAL FUNDS	<u>1,126,934</u>	<u>114,324</u>	<u>1,241,258</u>

13. MOVEMENT IN FUNDS - continued

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	545,544	(480,844)	49,624	114,324
TOTAL FUNDS	<u>545,544</u>	<u>(480,844)</u>	<u>49,624</u>	<u>114,324</u>

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

	At 1/4/21 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	1,126,934	116,041	1,242,975
TOTAL FUNDS	<u>1,126,934</u>	<u>116,041</u>	<u>1,242,975</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	1,146,106	(1,051,104)	21,039	116,041
TOTAL FUNDS	<u>1,146,106</u>	<u>(1,051,104)</u>	<u>21,039</u>	<u>116,041</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Kate's Home Nursing**Detailed Statement of Financial Activities
for the year ended 31 March 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Other donations	144,027	152,797
Grant income	266,642	190,981
In memoriam donations	116,229	159,264
	<u>526,898</u>	<u>503,042</u>
Other trading activities		
Other fundraising activities	32,725	17,069
Carol concert	14,384	13,512
	<u>47,109</u>	<u>30,581</u>
Investment income		
Interest received	63	1
Dividends received	26,492	11,920
	<u>26,555</u>	<u>11,921</u>
Total incoming resources	600,562	545,544
EXPENDITURE		
Raising donations and legacies		
Other fundraising costs	1,424	4,087
Support costs		
Management		
Salaries admin and nursing coordination	82,572	73,222
Nursing costs	372,105	313,992
Rent and rates	9,367	10,369
Insurance	3,814	4,136
Pension costs	14,885	12,083
Telephone & postage	7,179	9,870
Clinical supervision costs	2,107	2,140
Marketing costs	4,090	1,075
Office costs	19,686	12,077
Carried forward	515,805	438,964

This page does not form part of the statutory financial statements

**Detailed Statement of Financial Activities
for the year ended 31 March 2023**

	2023 £	2022 £
Management	515,805	438,964
Brought forward	17,347	23,315
Travel	12,006	8,573
Training	3,049	4,883
Accountancy	16,496	12,416
Legal, professional and regulatory		(12,564)
Vat reclaim		
	<u>564,703</u>	<u>475,587</u>
Other	331	126
Fixtures and fittings	3,802	1,044
Computer equipment		
	<u>4,133</u>	<u>1,170</u>
Total resources expended	<u>570,260</u>	<u>480,844</u>
Net income before gains and losses	30,302	64,700
Gains/(losses) on fixed asset investments		
Realised gains/(losses) on fixed asset investments	(28,585)	49,624
Net income	<u>1,717</u>	<u>114,324</u>

This page does not form part of the statutory financial statements