

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2024
for
Kate's Home Nursing**

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

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for the year ended 31 March 2024**

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**Reference and Administrative Details
for the year ended 31 March 2024**

TRUSTEES

A F Noorani (Chairman)
Mrs F Allen
Mrs N J Noorani
Mrs H Spooner (resigned 31/12/2023)
Dr P Sherringham
M Pender
Dr P Johnson
Dr B Ward

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

**Report of the Trustees
for the year ended 31 March 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. 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.

**Report of the Trustees
for the year ended 31 March 2024**

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 6,895 hours of nursing care, over 1,323 nursing shifts for local people and support for their carers and families. In addition we provided 313 hours of bereavement support for the families and carers of those we nursed, in the form of one to one support, coffee mornings, walks, 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. We have a service level agreement with NHS Gloucestershire for infection control advice and training.

We continued with training on Systm One and use Systm One, which means that we are now 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.

Through out 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, sharing training.

We continued to offer training, both online and face to face. We continued 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 continued to receive 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 support 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. We have continued our relationship with the Gloucestershire Carers Support Hub which has proved to be an invaluable source of support, advice and opportunities for our carers.

**Report of the Trustees
for the year ended 31 March 2024**

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 remained resolute that the charity should look to maintain an excellent service within our area 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 was, once again, 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 Fastrack Funding.

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 continue to work 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.

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.

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.

**Report of the Trustees
for the year ended 31 March 2024**

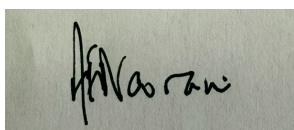
STRUCTURE, GOVERNANCE AND MANAGEMENT

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 16 January 2025 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'A F Noorani', is written on a light-colored, textured background.

A F Noorani - Trustee

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 2024.

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.

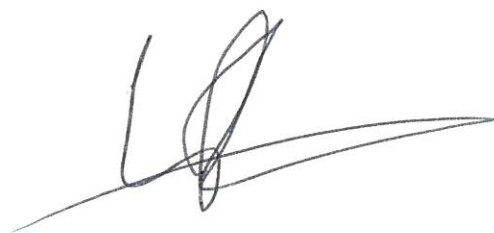
Independent examiner's statement

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

16 January 2025

**Statement of Financial Activities
for the year ended 31 March 2024**

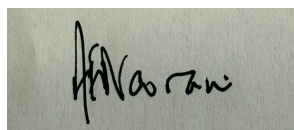
		2024 Unrestricted fund £	2023 Total funds £
	Notes		
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	277,775	526,898
Other trading activities	3	34,134	47,109
Investment income	4	8,019	26,555
Total		319,928	600,562
EXPENDITURE ON			
Raising funds		5,490	1,424
Charitable activities			
Providing care costs		335,081	486,264
Administration costs		49,983	82,572
Transfer from Charity to CIO		1,059,423	-
Total		1,449,977	570,260
Net gains/(losses) on investments		(91,476)	(28,585)
NET INCOME/(EXPENDITURE)		(1,221,525)	1,717
RECONCILIATION OF FUNDS			
Total funds brought forward		1,242,975	1,241,258
TOTAL FUNDS CARRIED FORWARD		21,450	1,242,975

The notes form part of these financial statements

Balance Sheet
31 March 2024

		2024 Unrestricted fund £	2023 Total funds £
FIXED ASSETS	Notes		
Tangible assets	6	-	12,399
Investments	7	-	1,150,057
		-	1,162,456
CURRENT ASSETS			
Debtors	8	8,678	31,800
Cash at bank and in hand		16,762	54,682
		25,440	86,482
CREDITORS			
Amounts falling due within one year	9	(3,990)	(5,963)
NET CURRENT ASSETS		21,450	80,519
TOTAL ASSETS LESS CURRENT LIABILITIES		21,450	1,242,975
NET ASSETS		21,450	1,242,975
FUNDS	10		
Unrestricted funds		21,450	1,242,975
TOTAL FUNDS		21,450	1,242,975

The financial statements were approved by the Board of Trustees and authorised for issue on 16 January 2025 and were signed on its behalf by:



A F Noorani - Trustee

The notes form part of these financial statements

**Cash Flow Statement
for the year ended 31 March 2024**

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(1,116,919)</u>	<u>(7,686)</u>
Net cash used in operating activities		<u>(1,116,919)</u>	<u>(7,686)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(13,022)
Purchase of fixed asset investments		(7,966)	(76,516)
Sale of tangible fixed assets		12,399	-
Sale of fixed asset investments		1,066,547	-
Interest received		8,019	26,555
Net cash provided by/(used in) investing activities		<u>1,078,999</u>	<u>(62,983)</u>
Change in cash and cash equivalents in the reporting period		<u>(37,920)</u>	<u>(70,669)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>54,682</u>	<u>125,351</u>
Cash and cash equivalents at the end of the reporting period		<u><u>16,762</u></u>	<u><u>54,682</u></u>

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the year ended 31 March 2024

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(1,221,525)	1,717
Adjustments for:		
Depreciation charges	-	4,133
Losses on investments	91,476	28,585
Interest received	(8,019)	(26,555)
Decrease/(increase) in debtors	23,122	(15,479)
Decrease in creditors	(1,973)	(87)
Net cash used in operations	<u>(1,116,919)</u>	<u>(7,686)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/23 £	Cash flow £	At 31/3/24 £
Net cash			
Cash at bank and in hand	54,682	(37,920)	16,762
	<u>54,682</u>	<u>(37,920)</u>	<u>16,762</u>
Total	<u>54,682</u>	<u>(37,920)</u>	<u>16,762</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 2024

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Other donations	102,465	144,027
Grant income	128,386	266,642
In memoriam donations	46,924	116,229
	<u>277,775</u>	<u>526,898</u>

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

	2024	2023
	£	£
NHSE grant	71,086	128,066
Other grants	57,300	138,576
	<u>128,386</u>	<u>266,642</u>

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Other fundraising activities	34,134	32,725
Carol concert	-	14,384
	<u>34,134</u>	<u>47,109</u>

4. INVESTMENT INCOME

	2024	2023
	£	£
Interest received	53	63
Dividends received	7,966	26,492
	<u>8,019</u>	<u>26,555</u>

Notes to the Financial Statements - continued
for the year ended 31 March 2024

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2023	2,559	21,361	23,920
Disposals	(2,559)	(21,361)	(23,920)
	<hr/>	<hr/>	<hr/>
At 31 March 2024	-	-	-
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 April 2023	1,567	9,954	11,521
Eliminated on disposal	(1,567)	(9,954)	(11,521)
	<hr/>	<hr/>	<hr/>
At 31 March 2024	-	-	-
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 March 2024	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2023	992	11,407	12,399
	<hr/>	<hr/>	<hr/>

7. FIXED ASSET INVESTMENTS

There were no investment assets outside the UK.

There were no investment assets held at the year end.

Notes to the Financial Statements - continued
for the year ended 31 March 2024

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other debtors	8,678	31,540
Prepayments	-	260
	<u>8,678</u>	<u>31,800</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other creditors	<u>3,990</u>	<u>5,963</u>

10. MOVEMENT IN FUNDS

	At 1/4/23	Net movement in funds	At 31/3/24
	£	£	£
Unrestricted funds			
General fund	1,242,975	(1,221,525)	21,450
	<u>1,242,975</u>	<u>(1,221,525)</u>	<u>21,450</u>
TOTAL FUNDS	<u>1,242,975</u>	<u>(1,221,525)</u>	<u>21,450</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	319,928	(1,449,977)	(91,476)	(1,221,525)
	<u>319,928</u>	<u>(1,449,977)</u>	<u>(91,476)</u>	<u>(1,221,525)</u>
TOTAL FUNDS	<u>319,928</u>	<u>(1,449,977)</u>	<u>(91,476)</u>	<u>(1,221,525)</u>

Notes to the Financial Statements - continued
for the year ended 31 March 2024

10. MOVEMENT IN FUNDS - continued

Comparatives for 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>

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	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>

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

	At 1/4/22 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	1,241,258	(1,219,808)	21,450
TOTAL FUNDS	<u>1,241,258</u>	<u>(1,219,808)</u>	<u>21,450</u>

Notes to the Financial Statements - continued
for the year ended 31 March 2024

10. MOVEMENT IN FUNDS - continued

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	920,490	(2,020,237)	(120,061)	(1,219,808)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>920,490</u>	<u>(2,020,237)</u>	<u>(120,061)</u>	<u>(1,219,808)</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024 nor for the year ended 31 March 2023.

12. CHARITY REORGANISATION

Following the incorporation of Kate's Home Nursing CIO (charity number 1203159) on 19 May 2023, the reserves of £1,059,423 were transferred to this charity.

**Detailed Statement of Financial Activities
for the year ended 31 March 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Other donations	102,465	144,027
Grant income	128,386	266,642
In memoriam donations	46,924	116,229
	<u>277,775</u>	<u>526,898</u>
Other trading activities		
Other fundraising activities	34,134	32,725
Carol concert	-	14,384
	<u>34,134</u>	<u>47,109</u>
Investment income		
Interest received	53	63
Dividends received	7,966	26,492
	<u>8,019</u>	<u>26,555</u>
Total incoming resources	319,928	600,562
EXPENDITURE		
Raising donations and legacies		
Other fundraising costs	5,490	1,424
Support costs		
Management		
Salaries admin and nursing coordination	49,983	82,572
Nursing costs	265,197	372,105
Rent and rates	7,474	9,367
Insurance	1,652	3,814
Pension costs	11,658	14,885
Telephone & postage	3,865	7,179
Clinical supervision costs	115	2,107
Marketing costs	727	4,090
Office costs	20,043	19,686
Carried forward	360,714	515,805

This page does not form part of the statutory financial statements

**Detailed Statement of Financial Activities
for the year ended 31 March 2024**

	2024 £	2023 £
Management		
Brought forward	360,714	515,805
Travel	11,244	17,347
Training	2,587	12,006
Accountancy	3,990	3,049
Legal, professional and regulatory	6,529	16,496
	<u>385,064</u>	<u>564,703</u>
Other		
Fixtures and fittings	-	331
Computer equipment	-	3,802
	<u>-</u>	<u>4,133</u>
Governance costs		
Transfer from Charity to CIO	1,059,423	-
	<u>1,449,977</u>	<u>570,260</u>
Net (expenditure)/income before gains and losses	(1,130,049)	30,302
Gains/(losses) on fixed asset investments		
Realised gains/(losses) on fixed asset investments	(91,476)	(28,585)
	<u>(91,476)</u>	<u>(28,585)</u>
Net (expenditure)/income	<u>(1,221,525)</u>	<u>1,717</u>

This page does not form part of the statutory financial statements