

TENDER NURSING CARE

England & Wales · Charity number 1154186

Details

Status Registered

Legal form Charitable company

Company number [08705807](#)

Registered 2013-10-14

Register [View on the Charity Commission register](#)

Contact

Address Tender Nursing Care
The Ryan Medical Centre
St. Marys Road
Bamber Bridge
Preston
PR5 6JD

Phone 07897199101

Email office@tnc.org.uk

Website <http://www.tnc.org.uk>

Activities

Objects: THE OBJECTS OF THE CHARITY ARE SPECIFICALLY RESTRICTED TO THE RELIEF OF SICKNESS AND POOR HEALTH AMONGST PEOPLE LIVING IN THE BOROUGHES OF CHORLEY AND SOUTH RIBBLE AND THE CITY OF PRESTON AND SURROUNDING AREAS WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY (BUT WITHOUT PREJUDICE TO THE GENERALITY OF THE FOREGOING) THE PROVISION OF NURSING CARE DURING THE NIGHT TO PERSONS WHO ARE SEVERELY SICK AND THE PROVISION OF SERVICES TO RELIEVE THOSE WHO ARE CARING FOR OR NURSING FOR SUCH PERSONS.

Activities: Within our area of benefit which is the Boroughs of Chorley and South Ribble and the City of Preston and surrounding areas to provide night nursing, at home, for those who are seriously ill, who without help, may have to be admitted to hospital or hospice. To give relief at night for those caring for the sick To provide the service free.

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£185,468	£210,159	-	-
2024-03-31	£193,532	£208,291	-	-
2023-03-31	£156,764	£187,615	-	-
2022-03-31	£158,805	£186,268	-	-
2021-03-31	£167,668	£181,284	-	-

Trustees

Name	Role	Appointed
DAVID GRAHAM CLAYTON		2013-10-10
DAVID JOSEPH SHERLIKER		2013-10-10
Damian John Bretherton		2023-03-21
Dr ANNE HAMILTON ALLISTER		2013-10-10
Heather Ann Bell		2018-12-11
JOHN ELLIS WAREING		2013-10-10
KELLY ANNE BRACEWELL		2013-10-10
Mark Dickinson		2015-03-03

TENDER NURSING CARE

England & Wales - Charity number 1154186

Accounts

TENDER NURSING CARE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

Charity registration number 1154186

Company registration number 08705807 (England and Wales)

TENDER NURSING CARE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr D J Sherliker Dr A H Allister Ms H A Bell Dr K A Bracewell Mr D G Clayton Mr M A Dickinson Mr J E Wareing Mr D J Bretherton
Secretary	Mr D J Sherliker
Charity number (England and Wales)	1154186
Company number	08705807
Registered office	Ryan Medical Centre St Mary's Road Bamber Brdige Preston Lancashire PR5 6TE
Independent examiner	Champion TLL Limited 7-9 Station Road Hesketh Bank Preston Lancashire PR4 6SN

TENDER NURSING CARE

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TENDER NURSING CARE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

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 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

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

Significant activities and achievements against objectives

Tender Nursing Care (TNC) is a small local Charity founded in 1979 by a local GP to provide quality care, mainly overnight, to people in our local community with life limiting conditions in their own homes, and free at the point of delivery.

TNC is governed by a Board of Trustees, and we deliver our care services through a small team of experienced and highly professional healthcare staff under the leadership of our Registered Manager, who reports to the Chairman of Trustees.

Our key objective in 2024/25 remained to deliver high quality professional care and to deliver as many client visits in the year as our finances could support sustainably.

Demand for our services from the local community continued to be high during the year, and we have once more been unable to admit potential clients referred to us because we continue to operate at or near the limits of our currently fundable staff capacity levels.

During the year some 29% of the total budgeted expenditure on our service was funded by a Grant from our NHS ICB. The rest of our budgeted expenditure, mainly on client visits, was funded by money we raised through own sources. Since 2018 our budgeted annual expenditure has risen by about 30% due to inflation/cost of living increases and increase in National Insurance cost as the majority of our expenditure goes on staff wages. Unfortunately, over the same period our NHS Grant has increased by less than 3%.

Thanks to the continued generosity of local businesses and individuals, and our other fund-raising efforts, we were able to achieve fund-raising income slightly above our budget and therefore to maintain the level of delivery of client visits.

Thanks to the efforts of our fundraising team of Trustees and dedicated volunteers our fundraising efforts in the year continued to be healthy. Our income from donations from local businesses.

We believe TNC is a cost-effective charity with minimal financial overheads compared to other organisations providing equivalent care. To date we have been able to absorb the year on year increases in our employment costs by drawing on our own fund-raising efforts - but we are now operating at or around the point where we cannot continue to increase our income sustainably without a significant increase in our NHS Grant. We have already discussed this issue with the NHS over recent years and will continue to discuss this possibility with Lancs & South Cumbria ICB in the coming financial year.

On the operational front, our staff have continued to deliver high quality care and support to our clients in our local community with life-limiting conditions and their families.

The Trustees continue to be immensely grateful to all of those in our local community who support our work financially by helping us to raise funds to continue to provide care, and to our staff for all the dedicated, professional and personal care they continue provide for our clients and their families.

Mark Dickinson Chairman of Trustees August 2025

Financial review

Funding included grants from the local Clinical Commissioning Groups amounting to £99,017, these arrangements are reviewed annually. In addition, TNC also receives funding for a specific service user under an arrangement originated via Social Services. Other funding comes from fund-raising activities, investments and where necessary from reserves. The investment powers, as specified in the Memorandum and Articles of Association, continue to be used and the Investment Policy/Strategy was revised in accordance with Charity Commission guidelines.

TENDER NURSING CARE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Reserves policy

Charities are required to hold reserves to ensure sustainability and that future costs can be met in the event of a decrease in incoming resources. The Trustees have a reserves policy of holding sufficient funds to cover costs for eighteen months, in the event that key funding ceased, allowing sufficient time to seek new income sources whilst allowing services and costs to continue. This would equate to around £200,000 - £300,000 depending on the level of activity from year to year. Due to a number of generous donations over the years, the Charity has reserves in line with the policy (see Balance Sheet funds) and has invested the majority of its funds in long-term investments to ensure a suitable return. The year end balance of cash held in shorter-term accounts amounted to £163,959 at the year end, just below the reserves target level.

The general fund balance is £250,000 after designating amount for subsidised visits as shown in the note to the accounts.

Investment policy

Investment policy

The Trustees are responsible for the investment of any surplus funds of the Charity. As such funds may be required for immediate use or use in the near future, the Trustees continue to review various interest bearing, instant access and term deposit accounts in which to place such monies.

Major risks

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.

Structure, governance and management

The charity is a company limited by guarantee as defined by the Companies Act 2006.

Mr D J Sherliker
Dr A H Allister
Ms H A Bell
Dr K A Bracewell
Mr D G Clayton
Mr M A Dickinson
Mr J E Wareing
Mr D J Bretherton

The trustees report was approved by the Board of Trustees.

.....
Mr D G Clayton
Trustee

Date:

TENDER NURSING CARE

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

I report to the trustees on my examination of the financial statements of Tender Nursing Care (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

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

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements 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 financial statements 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 financial statements to be reached.

Champion TLL Limited

P Buck FCA DChA

7-9 Station Road

Hesketh Bank

Preston

Lancashire

PR4 6SN

Date:

TENDER NURSING CARE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	3	44,498	31,042
Charitable activities	4	99,017	111,952
Other trading activities	5	13,599	23,581
Investments	6	28,354	26,957
		<hr/>	<hr/>
Total income		185,468	193,532
		<hr/>	<hr/>
Expenditure on:			
Raising funds	7	2,565	2,322
Charitable activities	8	207,594	205,969
		<hr/>	<hr/>
Total expenditure		210,159	208,291
		<hr/>	<hr/>
Net gains/(losses) on investments	12	(22,604)	(14,192)
		<hr/>	<hr/>
Net expenditure and movement in funds		(47,295)	(28,951)
		<hr/>	<hr/>
Reconciliation of funds:			
Fund balances at 1 April 2024		706,370	735,321
		<hr/>	<hr/>
Fund balances at 31 March 2025		659,075	706,370
		<hr/>	<hr/>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

TENDER NURSING CARE

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Investments	14		484,631		507,235
Current assets					
Debtors	15	12,292		23,414	
Cash at bank and in hand		163,959		177,408	
		<u>176,251</u>		<u>200,822</u>	
Creditors: amounts falling due within one year	16	<u>(1,807)</u>		<u>(1,687)</u>	
Net current assets			<u>174,444</u>		<u>199,135</u>
Total assets less current liabilities			<u><u>659,075</u></u>		<u><u>706,370</u></u>
Income funds					
<u>Unrestricted funds</u>					
General unrestricted funds		250,000		250,000	
Subsidised visits fund		<u>409,075</u>		<u>456,370</u>	
			<u>659,075</u>		<u>706,370</u>
			<u><u>659,075</u></u>		<u><u>706,370</u></u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on

.....
Mr D G Clayton
Trustee

Company registration number 08705807

TENDER NURSING CARE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Tender Nursing Care is a private company limited by guarantee incorporated in England and Wales. The registered office is Ryan Medical Centre, St Mary's Road, Bamber Bridge, Preston, Lancashire, PR5 6TE.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

TENDER NURSING CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.7 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Donations and gifts	44,498	31,042

TENDER NURSING CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Provision of domiciliary care		
Services provided under contract	99,017	111,952

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	8,330	18,019
Sponsorships and social lotteries	5,269	5,562
Other trading activities	13,599	23,581

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from listed investments	20,950	24,816
Interest receivable	7,404	2,141

7 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Membership schemes and social lotteries	1,890	2,100
Other fundraising costs	675	222

TENDER NURSING CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

8 Expenditure on charitable activities

	Provision of domiciliary care 2025 £	Provision of domiciliary care 2024 £
Direct costs		
Staff costs	179,205	174,501
Insurance	4,018	7,667
Telephone	90	72
Postage and stationery	180	353
Sundry expenses	2,233	1,536
Secretarial wages	12,835	14,858
Uniforms and cleaning	-	313
Training	432	2,355
Accountancy fees	1,506	1,386
Payroll fees	1,906	1,845
Legal and professional fees	4,633	600
Bank charges	218	173
Repairs	338	310
	<u>207,594</u>	<u>205,969</u>
Analysis by fund		
Unrestricted funds	<u>207,594</u>	<u>205,969</u>

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Nursing services	10	11
Management and administration	1	1
	<u>11</u>	<u>12</u>

TENDER NURSING CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

11 Employees	(Continued)	
Employment costs	2025 £	2024 £
Wages and salaries	172,782	168,271
Other pension costs	6,423	6,230
	<u>179,205</u>	<u>174,501</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

12 Gains and losses on investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Gains/(losses) arising on:		
Revaluation of investments	<u>(22,604)</u>	<u>(14,192)</u>

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 April 2024 & 31 March 2025	<u>507,235</u>
Impairment	
At 1 April 2024	-
Impairment losses	<u>22,604</u>
At 31 March 2025	<u>22,604</u>
Carrying amount	
At 31 March 2025	<u>484,631</u>
At 31 March 2024	<u>507,235</u>

TENDER NURSING CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

15 Debtors		2025	2024
		£	£
Amounts falling due within one year:			
Other debtors		12,292	23,414
		<u> </u>	<u> </u>
16 Creditors: amounts falling due within one year		2025	2024
		£	£
Other creditors		301	301
Accruals and deferred income		1,506	1,386
		<u> </u>	<u> </u>
		1,807	1,687
		<u> </u>	<u> </u>
17 Retirement benefit schemes		2025	2024
		£	£
Defined contribution schemes			
Charge to profit or loss in respect of defined contribution schemes		6,423	6,230
		<u> </u>	<u> </u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	Gains and losses	At 31 March 2025
	£	£	£	£	£
General funds	250,000				250,000
Subsidised visits fund	456,370	185,468	(210,159)	(22,604)	409,075
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	706,370	185,468	(210,159)	(22,604)	659,075
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 April 2023	Incoming resources	Resources expended	Gains and losses	At 31 March 2024
	£	£	£	£	£
General funds	250,000				250,000
Subsidised visits fund	485,321	193,532	(208,291)	(14,192)	456,370
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	735,321	193,532	(208,291)	(14,192)	706,370
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

TENDER NURSING CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) ***FOR THE YEAR ENDED 31 MARCH 2025***

19 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

TENDER NURSING CARE

England & Wales - Charity number 1154186

Accounts

TENDER NURSING CARE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

Charity registration number 1154186

Company registration number 08705807 (England and Wales)

TENDER NURSING CARE

LEGAL AND ADMINISTRATIVE INFORMATION

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Secretary	Mr D J Sherliker
Charity number	1154186
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TENDER NURSING CARE

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FOR THE YEAR ENDED 31 MARCH 2024

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Objectives and activities

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 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

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

Significant activities and achievements against objectives

Tender Nursing Care (TNC) is a small local Charity founded in 1979 by a local GP to provide quality care, mainly overnight, to people in our local community with life limiting conditions in their own homes, and free at the point of delivery.

TNC is governed by a Board of Trustees, and we deliver our care services through a small team of experienced and highly professional healthcare staff under the leadership of our Registered Manager, who reports to the Chairman of Trustees.

Our key objective in 2023/24 remained to deliver high quality professional care and to deliver as many client visits in the year as our finances could support sustainably.

In 2023/24, demand for our services from the local community continued to be high, and we have once more been unable to admit potential clients referred to us because we continue to operate at or near the limits of our currently fundable staff capacity levels.

During the year, c. 29% of the total budgeted expenditure on our service was funded by grants from our NHS/ICB Grant, a reduction of c. %3 from the previous year. The rest of our expenditure was funded by money we raised through own sources. Despite our efforts and our sound 'value for money' business case we were unable, yet again, during the year to secure any additional NHS/ICB Grant funding to help us to increase the amount of care we can deliver in the face of the continued demand we receive. We will continue to seek opportunities to make the case for increased public funding for TNC when the opportunity arises.

Thanks to the continued generosity of local businesses and individuals, and our other fund-raising efforts, we were able to maintain our income slightly above our budgeted level and these additional monies we receive through our fund-raising efforts are used to deliver more visits for our clients,

Thanks to the efforts of our fundraising team of Trustees and dedicated volunteers our fundraising efforts in the year were extremely healthy. These efforts were also supported by the continued generosity of local businesses and individuals. As a result, we were able to maintain our income slightly above our budgeted level and these additional funds were used to deliver more visits for our clients.

On the operational front, our staff have continued to offer and deliver a diverse range of care and support services to those who have life limiting conditions, and they continue to maintain high levels of attendance and punctuality, remaining with their individual client consistently until the end of their service with them.

The Trustees remain immensely grateful to all of those in our local community who support our work financially by raising funds for us, and to our staff for all the dedicated, professional and personal care they provide for our clients and their families.

Financial review

Funding included grants from the local Clinical Commissioning Groups amounting to £111,952, these arrangements are reviewed annually. In addition, TNC also receives funding for a specific service user under an arrangement originated via Social Services. Other funding comes from fund-raising activities, investments and where necessary from reserves. The investment powers, as specified in the Memorandum and Articles of Association, continue to be used and the Investment Policy/Strategy was revised in accordance with Charity Commission guidelines.

TENDER NURSING CARE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Reserves policy

Charities are required to hold reserves to ensure sustainability and that future costs can be met in the event of a decrease in incoming resources. The Trustees have a reserves policy of holding sufficient funds to cover costs for eighteen months, in the event that key funding ceased, allowing sufficient time to seek new income sources whilst allowing services and costs to continue. This would equate to around £200,000 - £300,000 depending on the level of activity from year to year. Due to a number of generous donations over the years, the Charity has reserves in line with the policy (see Balance Sheet funds) and has invested the majority of its funds in long-term investments to ensure a suitable return. The year end balance of cash held in shorter-term accounts amounted to £177,407 at the year end, just below the reserves target level.

The general fund balance is £250,000 after designating amount for subsidised visits as shown in the note to the accounts.

Investment policy

Investment policy

The Trustees are responsible for the investment of any surplus funds of the Charity. As such funds may be required for immediate use or use in the near future, the Trustees continue to review various interest bearing, instant access and term deposit accounts in which to place such monies.

Major risks

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.

Structure, governance and management

The charity is a company limited by guarantee as defined by the Companies Act 2006.

Mr D J Sherliker
Dr A H Allister
Ms H A Bell
Dr K A Bracewell
Mr D G Clayton
Mr M A Dickinson
Mr J E Wareing
Mr D J Bretherton

The trustees report was approved by the Board of Trustees.


.....
Mr D G Clayton

Trustee

Date: 10/10/2024.....

TENDER NURSING CARE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF TENDER NURSING CARE

I report to the trustees on my examination of the financial statements of Tender Nursing Care (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

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

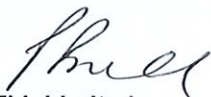
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



Champion TLL Limited

P Buck FCA DChA

7-9 Station Road

Hesketh Bank

Preston

Lancashire

PR4 6SN

Dated: 10/10/24

TENDER NURSING CARE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
Donations and legacies	3	31,042	36,156
Charitable activities	4	111,952	82,006
Other trading activities	5	23,581	13,067
Investments	6	26,957	25,535
Total income		<u>193,532</u>	<u>156,764</u>
Expenditure on:			
Raising funds	7	2,322	2,400
Charitable activities	8	205,969	185,215
Total expenditure		<u>208,291</u>	<u>187,615</u>
Net gains/(losses) on investments	12	<u>(14,192)</u>	<u>(97,487)</u>
Net expenditure and movement in funds		<u>(28,951)</u>	<u>(128,338)</u>
Reconciliation of funds:			
Fund balances at 1 April 2023		<u>735,321</u>	<u>863,659</u>
Fund balances at 31 March 2024		<u>706,370</u>	<u>735,321</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

TENDER NURSING CARE

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Investments	14		507,235		521,427
Current assets					
Debtors	15	23,414		40,000	
Cash at bank and in hand		177,408		175,937	
		<u>200,822</u>		<u>215,937</u>	
Creditors: amounts falling due within one year	16	<u>(1,687)</u>		<u>(2,043)</u>	
Net current assets			199,135		213,894
Total assets less current liabilities			<u>706,370</u>		<u>735,321</u>
Income funds					
<u>Unrestricted funds</u>					
General unrestricted funds		250,000		250,000	
Subsidised visits fund		<u>456,370</u>		<u>485,321</u>	
			706,370		735,321
			<u>706,370</u>		<u>735,321</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 10/10/2024


Mr D G Clayton
Trustee

Company registration number 08705807

TENDER NURSING CARE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Tender Nursing Care is a private company limited by guarantee incorporated in England and Wales. The registered office is Ryan Medical Centre, St Mary's Road, Bamber Brdige, Preston, Lancashire, PR5 6TE.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

TENDER NURSING CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.7 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Donations and gifts	31,042	36,156
	<u> </u>	<u> </u>
Donations and gifts		
Donations and gifts	29,538	35,164
Gift aid	1,504	992
	<u> </u>	<u> </u>
	31,042	36,156
	<u> </u>	<u> </u>

TENDER NURSING CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3	Donations and legacies	(Continued)	
4	Income from charitable activities	Unrestricted funds 2024 £	Unrestricted funds 2023 £
	Provision of domiciliary care		
	Services provided under contract	111,952	82,006
		<u> </u>	<u> </u>
5	Income from other trading activities	Unrestricted funds 2024 £	Unrestricted funds 2023 £
	Fundraising events	18,019	7,693
	Sponsorships and social lotteries	5,562	5,374
		<u> </u>	<u> </u>
	Other trading activities	23,581	13,067
		<u> </u>	<u> </u>
6	Income from investments	Unrestricted funds 2024 £	Unrestricted funds 2023 £
	Income from listed investments	24,816	24,041
	Interest receivable	2,141	1,494
		<u> </u>	<u> </u>
		26,957	25,535
		<u> </u>	<u> </u>
7	Expenditure on raising funds	Unrestricted funds 2024 £	Unrestricted funds 2023 £
	Fundraising and publicity		
	Membership schemes and social lotteries	2,100	2,240
	Other fundraising costs	222	160
		<u> </u>	<u> </u>
		2,322	2,400
		<u> </u>	<u> </u>

TENDER NURSING CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8 Expenditure on charitable activities

	Provision of domiciliary care 2024 £	Provision of domiciliary care 2023 £
Direct costs		
Staff costs	174,501	160,832
Insurance	7,667	3,622
Telephone	72	36
Postage and stationery	353	51
Sundries	1,536	1,083
Secretarial wages	14,858	15,023
Uniforms and cleaning	313	25
Training	2,355	60
Accountancy	1,386	1,320
Payroll charges	1,845	1,766
Legal and professional fees	600	619
Bank charges	173	326
Repairs	310	452
	<u>205,969</u>	<u>185,215</u>
Analysis by fund		
Unrestricted funds	<u>205,969</u>	<u>185,215</u>

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Nursing services	11	10
Management and administration	1	1
Total	<u>12</u>	<u>11</u>

TENDER NURSING CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

11	Employees	(Continued)	
	Employment costs	2024	2023
		£	£
	Wages and salaries	168,271	154,681
	Other pension costs	6,230	6,151
		<u>174,501</u>	<u>160,832</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

12 Gains and losses on investments

	Unrestricted	Unrestricted
	funds	funds
	2024	2023
	£	£
Gains/(losses) arising on:		
Sale of investments	(14,192)	(97,487)
	<u> </u>	<u> </u>

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Fixed asset investments

	Unlisted
	investments
	£
Cost or valuation	
At 1 April 2023 & 31 March 2024	521,427
Impairment	
At 1 April 2023	-
Impairment losses	14,192
At 31 March 2024	14,192
Carrying amount	
At 31 March 2024	507,235
At 31 March 2023	521,427

TENDER NURSING CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 Debtors		
	2024	2023
Amounts falling due within one year:	£	£
Other debtors	23,414	40,000
	<u> </u>	<u> </u>
16 Creditors: amounts falling due within one year		
	2024	2023
	£	£
Other creditors	301	723
Accruals and deferred income	1,386	1,320
	<u> </u>	<u> </u>
	<u>1,687</u>	<u>2,043</u>
17 Retirement benefit schemes		
	2024	2023
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	6,230	6,151
	<u> </u>	<u> </u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 March 2024 £
General funds	278,951	193,532	(208,291)	(14,192)	250,000
Subsidised visits fund	456,370	-	-	-	456,370
	<u>735,321</u>	<u>193,532</u>	<u>(208,291)</u>	<u>(14,192)</u>	<u>706,370</u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 March 2023 £
General funds	863,659	156,764	(187,615)	(97,487)	735,321
Subsidised visits fund	485,321	-	-	-	485,321
	<u>1,348,980</u>	<u>156,764</u>	<u>(187,615)</u>	<u>(97,487)</u>	<u>1,220,642</u>

TENDER NURSING CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

19 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

TENDER NURSING CARE

England & Wales - Charity number 1154186

Accounts

TENDER NURSING CARE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

Charity registration number 1154186

Company registration number 08705807 (England and Wales)

TENDER NURSING CARE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr D J Sherliker Dr A H Allister Ms H A Bell Dr K A Bracewell Mr D G Clayton Mr M A Dickinson Mr J E Wareing Mr D J Bretherton	(Appointed 21 March 2023)
Secretary	Mr D J Sherliker	
Charity number	1154186	
Company number	08705807	
Registered office	Ryan Medical Centre St Mary's Road Bamber Brdige Preston Lancashire PR5 6TE	
Independent examiner	Champion TLL Limited 7-9 Station Road Hesketh Bank Preston Lancashire PR4 6SN	

TENDER NURSING CARE

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Balance sheet	6
Notes to the financial statements	7 - 13

TENDER NURSING CARE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "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

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 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

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

Tender Nursing Care (TNC) is a small local Charity founded in 1979 by a local GP to provide quality care, mainly overnight, to people in our local community with life limiting conditions in their own homes, and free at the point of delivery.

TNC is governed by a Board of Trustees and we deliver our care services through a small team of experienced and highly professional healthcare staff under the leadership of our Registered Manager, who reports to the Chairman of Trustees.

Our key objective in 2022/23 remained to deliver high quality professional care and to deliver as many client visits in the year as our finances could support sustainably.

In 2022/23, demand for our services from the local community continued to be high, and we have once more been unable to admit a significant number of potential clients referred to us because we continue to operate at or near the limits of our currently fundable staff capacity levels.

During the year, c. 32% of the total budgeted expenditure on our service was funded by grants from our local NHS Clinical Commissioning Groups (CCGs) – a drop of 10% over the previous year. The rest of our expenditure was funded by money we raised through own sources. Our CCGs were replaced by a new Integrated Care Board in Jun 2022 and we met with them to raise (again) the possibility of securing additional NHS funding to help reduce the level of unsatisfied care demands from our local community, but, unfortunately, we have still not been able to secure any further sustainable NHS funding. We will continue to seek opportunities to make the case for increased public funding for TNC when the opportunity arises.

Thanks to the continued generosity of local businesses and individuals, and our other fund-raising efforts, we were again able to maintain our income around the budgeted level.

On the operational front, our staff have continued to offer and deliver a diverse range of care and support services to those who have life limiting conditions, and they continue to maintain high levels of attendance and punctuality, remaining with their individual client consistently until the end of their service with them.

The Trustees remain immensely grateful to all of those in our local community who support our work financially by raising funds for us, and to our Registered Manager and staff for all that they do for our clients and their families.

Financial review

Funding included grants from the local Clinical Commissioning Groups amounting to £82,006, these arrangements are reviewed annually. In addition, TNC also receives funding for a specific service user under an arrangement originated via Social Services. Other funding comes from fund-raising activities, investments and where necessary from reserves. The investment powers, as specified in the Memorandum and Articles of Association, continue to be used and the Investment Policy/Strategy was revised in accordance with Charity Commission guidelines.

Reserves policy

Charities are required to hold reserves to ensure sustainability and that future costs can be met in the event of a decrease in incoming resources. The Trustees have a reserves policy of holding sufficient funds to cover costs for eighteen months, in the event that key funding ceased, allowing sufficient time to seek new income sources whilst allowing services and costs to continue. This would equate to around £200,000 - £300,000 depending on the level of activity from year to year. Due to a number of generous donations over the years, the Charity has reserves in line with the policy (see Balance Sheet funds) and has invested the majority of its funds in long-term investments to ensure a suitable return. The year end balance of cash held in shorter-term accounts amounted to £175,937 at the year end, just below the reserves target level.

The general fund balance is £250,000 after designating amount for subsidised visits as shown in the note to the accounts.

Investment policy

The Trustees are responsible for the investment of any surplus funds of the Charity. As such funds may be required for immediate use or use in the near future, the Trustees continue to review various interest bearing, instant access and term deposit accounts in which to place such monies.

TENDER NURSING CARE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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.

Structure, governance and management

The charity is a company limited by guarantee as defined by the Companies Act 2006.

Mr D J Sherliker

Dr A H Allister

Ms H A Bell

Dr K A Bracewell

Mr D G Clayton

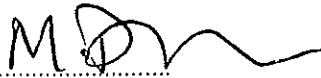
Mr M A Dickinson

Mr J E Wareing

Mr D J Bretherton

(Appointed 21 March 2023)

The trustees report was approved by the Board of Trustees.



Mr M A Dickinson
Trustee

Date: 17/10/23

TENDER NURSING CARE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF TENDER NURSING CARE

I report to the trustees on my examination of the financial statements of Tender Nursing Care (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



Champion TLL Limited

P Buck FCA DChA
7-9 Station Road
Hesketh Bank
Preston
Lancashire
PR4 6SN

Dated: 17.10.2023

TENDER NURSING CARE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<u>Income from:</u>			
Donations and legacies	3	36,156	33,000
Charitable activities	4	82,006	90,455
Other trading activities	5	13,067	9,163
Investments	6	25,535	26,187
Total income		156,764	158,805
<u>Expenditure on:</u>			
Raising funds	7	2,400	2,340
Charitable activities	8	185,215	183,928
Total expenditure		187,615	186,268
Net gains/(losses) on investments	11	(97,487)	(116,962)
Net expenditure for the year/ Net movement in funds		(128,338)	(144,425)
Fund balances at 1 April 2022		863,659	1,008,084
Fund balances at 31 March 2023		735,321	863,659

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

TENDER NURSING CARE

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Investments	13		521,427		687,914
Current assets					
Debtors	14	40,000		7,000	
Cash at bank and in hand		175,937		173,200	
		<u>215,937</u>		<u>180,200</u>	
Creditors: amounts falling due within one year	15	<u>(2,043)</u>		<u>(4,455)</u>	
Net current assets			213,894		175,745
Total assets less current liabilities			<u>735,321</u>		<u>863,659</u>
Income funds					
<u>Unrestricted funds</u>					
General unrestricted funds		250,000		250,000	
Subsidised visits fund		<u>485,321</u>		<u>613,659</u>	
			735,321		863,659
			<u>735,321</u>		<u>863,659</u>

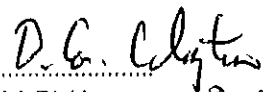
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 17.10.23


~~Mr M.A. Dickinson~~ **D & CLAYTON**
 Trustee

Company registration number 08705807

TENDER NURSING CARE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Tender Nursing Care is a private company limited by guarantee incorporated in England and Wales. The registered office is Ryan Medical Centre, St Mary's Road, Bamber Bridge, Preston, Lancashire, PR5 6TE.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

TENDER NURSING CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.7 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	36,156	26,552
Government grants	-	6,448
	<u>36,156</u>	<u>33,000</u>

TENDER NURSING CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3	Donations and legacies	(Continued)	
	Donations and gifts		
	Donations and gifts	35,164	24,842
	Gift aid	992	1,710
		<u>36,156</u>	<u>26,552</u>
4	Charitable activities		
		Provision of domiciliary care	Provision of domiciliary care
		2023	2022
		£	£
	Services provided under contract	82,006	90,455
		<u>82,006</u>	<u>90,455</u>
5	Other trading activities		
		Unrestricted funds	Unrestricted funds
		2023	2022
		£	£
	Fundraising events	7,693	4,948
	Sponsorships and social lotteries	5,374	4,215
		<u>13,067</u>	<u>9,163</u>
6	Investments		
		Unrestricted funds	Unrestricted funds
		2023	2022
		£	£
	Income from listed investments	24,041	25,303
	Interest receivable	1,494	884
		<u>25,535</u>	<u>26,187</u>

TENDER NURSING CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

7 Raising funds

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
<u>Fundraising and publicity</u>		
Membership schemes and social lotteries	2,240	2,340
Other fundraising costs	160	-
	<u>2,400</u>	<u>2,340</u>
Fundraising and publicity	<u>2,400</u>	<u>2,340</u>

8 Charitable activities

	Provision of domiciliary care	Provision of domiciliary care
	2023	2022
	£	£
Staff costs	160,832	155,311
Insurance	3,622	3,391
Telephone	36	72
Postage and stationery	51	46
Sundries	1,083	2,001
Secretarial wages	15,023	18,688
Uniforms and cleaning	25	118
Training	60	239
Accountancy	1,320	1,170
Payroll charges	1,766	1,860
Legal and professional fees	619	619
Bank charges	326	326
Repairs	452	87
	<u>185,215</u>	<u>183,928</u>
	<u>185,215</u>	<u>183,928</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

TENDER NURSING CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Nursing services	10	10
Management and administration	1	1
Total	<u>11</u>	<u>11</u>

Employment costs	2023 £	2022 £
Wages and salaries	154,681	149,732
Other pension costs	6,151	5,579
	<u>160,832</u>	<u>155,311</u>

There were no employees whose annual remuneration was more than £60,000.

11 Net gains/(losses) on investments

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Gain/(loss) on sale of investments	<u>(97,487)</u>	<u>(116,962)</u>

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 Fixed asset investments

TENDER NURSING CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13	Fixed asset Investments	(Continued)	
		Unlisted Investments	
		£	
	Cost or valuation		
	At 1 April 2022		687,914
	Disposals		(69,000)
	At 31 March 2023		<u>618,914</u>
	Impairment		
	At 1 April 2022		-
	Impairment losses		97,487
	At 31 March 2023		<u>97,487</u>
	Carrying amount		
	At 31 March 2023		<u>521,427</u>
	At 31 March 2022		<u>687,914</u>
14	Debtors	2023	2022
	Amounts falling due within one year:	£	£
	Other debtors	<u>40,000</u>	<u>7,000</u>
15	Creditors: amounts falling due within one year	2023	2022
		£	£
	Other creditors	723	3,285
	Accruals and deferred income	1,320	1,170
		<u>2,043</u>	<u>4,455</u>

16 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £6,151 (2022 - £5,579).

TENDER NURSING CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

17 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

TENDER NURSING CARE

England & Wales - Charity number 1154186

Accounts

TENDER NURSING CARE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

Charity registration number 1154186

Company registration number 08705807 (England and Wales)

PAGES FOR FILING WITH REGISTRAR

TENDER NURSING CARE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr D J Sherliker Dr A H Allister Ms H A Bell Dr K A Bracewell Mr D G Clayton Mr M A Dickinson Mr J E Wareing
Secretary	Mr D J Sherliker
Charlty number	1154186
Company number	08705807
Registered office	Ryan Medical Centre St Mary's Road Bamber Brdige Preston Lancashire PR5 6TE
Independent examiner	Champion TLL Limited 7-9 Station Road Hesketh Bank Preston Lancashire PR4 6SN

TENDER NURSING CARE

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Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 12

TENDER NURSING CARE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "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

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 2022 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

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance

Tender Nursing Care (TNC) is a small local Charity founded in 1979 by a local GP to provide quality care, mainly overnight, to people in our local community with life limiting conditions in their own homes, and free at the point of delivery.

TNC is governed by a Board of Trustees and we deliver our care services through a small team of experienced and highly professional healthcare staff under the leadership of our Registered Manager, who reports to the Chairman of Trustees.

Our key objective in 2021/22 remained to deliver high quality professional care and to deliver as many client visits in the year as our finances could support sustainably.

In 2021/22, demand for our services from the local community continued to be high, and we have once more been unable to admit a significant number of potential clients referred to us because we continue to operate at or near the limits of our currently fundable staff capacity levels.

During the year, c. 42% of the total budgeted expenditure on our service was funded by grants from our local NHS Clinical Commissioning Groups (CCGs) – the rest of our expenditure was funded by money we raised through own sources. We have continued to raise with our local CCGs the possibility of securing additional funding to help reduce the level of unsatisfied care demands from our local community, but, unfortunately, we have not yet been able to secure any further sustainable public funding. We continue to seek opportunities to make the case for increased public funding for TNC when the opportunity arises.

The biggest financial impact of the pandemic on TNC has been the loss of income we would normally have expected to receive from community fund-raising events. However, thanks to the continued generosity of local businesses and individuals, supplemented by UK Government Covid relief grants, we have again been able to maintain our income around the budgeted level.

In this second year of the covid 19 pandemic, our Registered Manager and dedicated staff have continued to deal with similar challenges to those we faced in the previous year, including the continued absence of some of the specialist community healthcare support we would normally receive. Unlike most other home-care providers in our area, we have continued to maintain a full service and the highest standards of care for our clients throughout this difficult period. We have also been able to deliver client visits close to the level for which we had budgeted for the year, despite the challenges of the pandemic. The professionalism and dedication of our Registered Manager and staff have, yet again, been exemplary.

The Trustees remain immensely grateful to all of those in our local community who support our work financially by raising funds for us, and to our Registered Manager and staff for all that they do for our clients and their families.

Financial review

Funding included grants from the local Clinical Commissioning Groups amounting to £90,455, these arrangements are reviewed annually. In addition, TNC also receives funding for a specific service user under an arrangement originated via Social Services. Other funding comes from fund-raising activities, investments and where necessary from reserves. The investment powers, as specified in the Memorandum and Articles of Association, continue to be used and the Investment Policy/Strategy was revised in accordance with Charity Commission guidelines.

TENDER NURSING CARE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Reserves policy

Charities are required to hold reserves to ensure sustainability and that future costs can be met in the event of a decrease in incoming resources. The Trustees have a reserves policy of holding sufficient funds to cover costs for eighteen months, in the event that key funding ceased, allowing sufficient time to seek new income sources whilst allowing services and costs to continue. This would equate to around £200,000 - £300,000 depending on the level of activity from year to year. Due to a number of generous donations over the years, the Charity has reserves in line with the policy (see Balance Sheet funds) and has invested the majority of its funds in long-term investments to ensure a suitable return. The year end balance of cash held in shorter-term accounts amounted to £173,200 at the year end, just below the reserves target level.

The general fund balance is £250,000 after designating amount for subsidised visits as shown in the note to the accounts.

Investment policy

The Trustees are responsible for the investment of any surplus funds of the Charity. As such funds may be required for immediate use or use in the near future, the Trustees continue to review various interest bearing, instant access and term deposit accounts in which to place such monies.

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.

Structure, governance and management

The charity is a company limited by guarantee as defined by the Companies Act 2006.

Mr D J Sherlker

Dr A H Allister

Ms J E Bambe

(Resigned 15 February 2022)

Ms H A Bell

Dr K A Bracewell

Mr D G Clayton

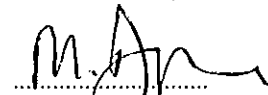
Mr M A Dickinson

Ms S M Long

(Resigned 10 May 2021)

Mr J E Wareing

The trustees report was approved by the Board of Trustees.



Mr M A Dickinson

Trustee

Date: 7/10/22

TENDER NURSING CARE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF TENDER NURSING CARE

I report to the trustees on my examination of the financial statements of Tender Nursing Care (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

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

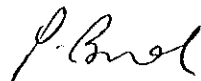
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



Champion TLL Limited

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

Dated: 10/10/22

TENDER NURSING CARE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Unrestricted funds 2021 £
<u>Income from:</u>			
Donations and legacies	3	33,000	43,308
Charitable activities	4	90,455	89,212
Other trading activities	5	9,163	8,980
Investments	6	26,187	26,168
Total Income		158,805	167,668
<u>Expenditure on:</u>			
Charitable activities	7	186,268	181,284
Net gains/(losses) on investments	10	(116,962)	37,041
Net (expenditure)/income for the year/ Net movement in funds		(144,425)	23,425
Fund balances at 1 April 2021		1,008,084	984,659
Fund balances at 31 March 2022		863,659	1,008,084

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

TENDER NURSING CARE

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Investments	11		687,914		829,339
Current assets					
Debtors	12	7,000		-	
Cash at bank and in hand		173,200		183,231	
		<u>180,200</u>		<u>183,231</u>	
Creditors: amounts falling due within one year	13	<u>(4,455)</u>		<u>(4,486)</u>	
Net current assets			175,745		178,745
Total assets less current liabilities			<u>863,659</u>		<u>1,008,084</u>
Income funds					
<u>Unrestricted funds</u>					
General unrestricted funds		250,000		250,000	
Subsidised visits fund		<u>613,659</u>		<u>758,084</u>	
			<u>863,659</u>		<u>1,008,084</u>
			<u>863,659</u>		<u>1,008,084</u>

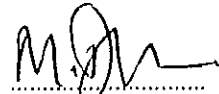
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 13/9/22



Mr M A Dickinson
Trustee

Company registration number 08705807

TENDER NURSING CARE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Tender Nursing Care is a private company limited by guarantee incorporated in England and Wales. The registered office is Ryan Medical Centre, St Mary's Road, Bamber Bridge, Preston, Lancashire, PR5 6TE.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

TENDER NURSING CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.7 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	26,552	24,869
Government grants	6,448	18,439
	<u>33,000</u>	<u>43,308</u>

TENDER NURSING CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

3	Donations and legacies	(Continued)	
	Donations and gifts		
	Donations and gifts	24,842	23,940
	Gift aid	1,710	929
		<u>26,552</u>	<u>24,869</u>
4	Charitable activities		
		Provision of domiciliary care	Provision of domiciliary care
		2022	2021
		£	£
	Services provided under contract	90,455	89,212
		<u>90,455</u>	<u>89,212</u>
5	Other trading activities		
		Unrestricted funds	Unrestricted funds
		2022	2021
		£	£
	Fundraising events	4,948	1,830
	Sponsorships and social lotteries	4,215	7,150
		<u>9,163</u>	<u>8,980</u>
6	Investments		
		Unrestricted funds	Unrestricted funds
		2022	2021
		£	£
	Income from listed investments	25,303	24,340
	Interest receivable	884	1,828
		<u>26,187</u>	<u>26,168</u>

TENDER NURSING CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

7 Charitable activities

	Provision of domiciliary care 2022 £	Provision of domiciliary care 2021 £
Staff costs	155,311	143,346
Insurance	3,391	3,347
Telephone	72	207
Postage and stationery	46	65
Sundries	2,001	1,213
Secretarial wages	18,688	22,066
Uniforms and cleaning	118	4,165
Training	239	243
Lottery prizes	2,340	2,100
Accountancy	1,170	1,170
Payroll charges	1,860	1,822
Legal and professional fees	619	836
Bank charges	326	437
Repairs	87	267
	<u>186,268</u>	<u>181,284</u>
	<u>186,268</u>	<u>181,284</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Nursing services	10	10
Management and administration	1	1
Total	<u>11</u>	<u>11</u>

TENDER NURSING CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

9	Employees	(Continued)	
	Employment costs	2022	2021
		£	£
	Wages and salaries	149,732	137,992
	Other pension costs	5,579	5,354
		<u>155,311</u>	<u>143,346</u>

There were no employees whose annual remuneration was more than £60,000.

10 Net gains/(losses) on investments

	Unrestricted	Unrestricted
	funds	funds
	2022	2021
	£	£
Gain/(loss) on sale of investments	<u>(116,962)</u>	<u>37,041</u>

11 Fixed asset investments

	Unlisted
	investments
	£
Cost or valuation	
At 1 April 2021	829,339
Valuation changes	(116,962)
Disposals	(24,463)
At 31 March 2022	<u>687,914</u>
Carrying amount	
At 31 March 2022	<u>687,914</u>
At 31 March 2021	<u>829,339</u>

12 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Other debtors	<u>7,000</u>	<u>-</u>

TENDER NURSING CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

13 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other creditors	3,285	3,316
Accruals and deferred income	1,170	1,170
	<u>4,455</u>	<u>4,486</u>
	<u>4,455</u>	<u>4,486</u>

14 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

TENDER NURSING CARE

England & Wales - Charity number 1154186

Accounts

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 2021
FOR
TENDER NURSING CARE

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

TENDER NURSING CARE

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021

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TENDER NURSING CARE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Tender Nursing Care (TNC) is a small local Charity founded in 1979 by a local GP. Our primary objective is to provide quality care, mainly overnight, to people in our community with life limiting conditions in their own homes, and free at the point of delivery.

TNC is governed by a Board of Trustees and we deliver our care services through a small team of experienced and highly professional healthcare staff under the leadership of our Registered Manager, who reports to the Chairman of Trustees.

Our objective in 2020/21 remained to deliver high quality professional care and to deliver as many client visits in the year as our finances could support. During the year c. 50% of our total expenditure came from our local CCGs and Social Services; and we raised the other c.50% from our own sources.

The financial year 2020-21 presented unique challenges to TNC, operationally and financially, as a result of the effects of the Covid-19 pandemic.

The demand for our services from the local community continued to be high, and we have (yet again) been unable to admit a significant number of potential clients referred to us because we continue to operate at or near the limits of our currently fundable staff capacity levels. We have continued to raise with our local CCGs and Social Services the possibility of securing additional funding to help reduce the level of unsatisfied care demands from our local community. Unfortunately, we have not yet been able to secure any further sustainable funding from the NHS or Social Services, but we will continue to seek opportunities to make the case for increased government funding for TNC wherever the opportunity arises.

Our Registered Manager and dedicated staff have been faced with a demanding environment in which to provide care for our clients - early difficulties in acquiring PPE, the absence of some of the specialist community healthcare support we would normally receive, and other challenges - but have been able to maintain the highest standards of care for our clients notwithstanding all of this. Their professionalism and dedication have been exemplary. We have also been able to deliver client visits close to the level for which we had budgeted (a total of 1200 in the year), despite the challenges of the pandemic.

The biggest financial impact of the pandemic has been the complete loss of income we would normally have expected to receive from community fund-raising events. However, thanks to the continued generosity of local businesses and individuals, supplemented by UK Government Covid relief grants, we have been able to maintain our income at around the budgeted level.

The Trustees remain immensely grateful to all of those in our local community who support our work financially by raising funds for us, and to our Registered Manager and staff for all that they do for our clients and their families.

FINANCIAL REVIEW

Financial position

Funding included grants from the local Clinical Commissioning Groups amounting to £89,212, these arrangements are reviewed annually. In addition, TNC also receives funding for a specific service user under an arrangement originated via Social Services. Other funding comes from fund-raising activities, investments and where necessary from reserves. The investment powers, as specified in the Memorandum and Articles of Association, continue to be used and the Investment Policy/Strategy was revised in accordance with Charity Commission guidelines.

TENDER NURSING CARE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021

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 2021. 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 2021

FINANCIAL REVIEW

Reserves policy

Charities are required to hold reserves to ensure sustainability and that future costs can be met in the event of a decrease in incoming resources. The Trustees have a reserves policy of holding sufficient funds to cover costs for eighteen months, in the event that key funding ceased, allowing sufficient time to seek new income sources whilst allowing services and costs to continue. This would equate to around £200,000 - £300,000 depending on the level of activity from year to year. Due to a number of generous donations over the years, the Charity has reserves in line with the policy (see Balance Sheet funds) and has invested the majority of its funds in long-term investments to ensure a suitable return. The year end balance of cash held in shorter-term accounts amounted to £183,231 at the year end, just below the reserves target level.

The general fund balance is £250,000 after designating amount for subsidised visits as shown in the note to the accounts.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

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 Brdige
Preston
PR5 6TE

Trustees

Dr K A Bracewell
D G Clayton
Dr A H Allister
Ms S M Long (resigned 10.5.2021)
D J Sherliker
M A Dickinson
J E Wareing
Ms J E Bamber
Ms H A Bell

Company Secretary

D J Sherliker

TENDER NURSING CARE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

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

Approved by order of the board of trustees on 14/9/21 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 2021.

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

Date: 14.9.2021

TENDER NURSING CARE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2021

	Notes	2021 Unrestricted funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		43,308	18,326
Charitable activities			
Provision of domiciliary care		89,212	85,694
Other trading activities	2	8,980	27,639
Investment income	3	26,168	27,861
Total		<u>167,668</u>	<u>159,520</u>
EXPENDITURE ON			
Raising funds		-	3,129
Charitable activities			
Provision of domiciliary care		181,284	164,965
Total		<u>181,284</u>	<u>168,094</u>
Net gains on investments		37,041	22,471
NET INCOME		23,425	13,897
RECONCILIATION OF FUNDS			
Total funds brought forward		984,659	970,762
TOTAL FUNDS CARRIED FORWARD		<u><u>1,008,084</u></u>	<u><u>984,659</u></u>

The notes form part of these financial statements

TENDER NURSING CARE

BALANCE SHEET
31ST MARCH 2021

	Notes	2021 Unrestricted funds £	2020 Total funds £
FIXED ASSETS			
Investments	7	829,339	792,298
CURRENT ASSETS			
Cash at bank		183,231	195,428
CREDITORS			
Amounts falling due within one year	8	(4,486)	(3,067)
NET CURRENT ASSETS		<u>178,745</u>	<u>192,361</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,008,084	984,659
NET ASSETS		<u>1,008,084</u>	<u>984,659</u>
FUNDS	9		
Unrestricted funds:			
General fund		250,000	250,000
Subsidised visits fund		758,084	734,659
		<u>1,008,084</u>	<u>984,659</u>
TOTAL FUNDS		<u>1,008,084</u>	<u>984,659</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2021 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.

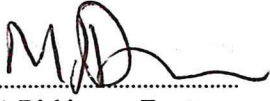
The notes form part of these financial statements

TENDER NURSING CARE

BALANCE SHEET - continued
31ST MARCH 2021

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 14/9/21 and were signed on its behalf by:



M A Dickinson - Trustee

TENDER NURSING CARE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

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

	2021	2020
	£	£
Fundraising events	1,830	20,955
Lottery	7,150	6,684
	<u>8,980</u>	<u>27,639</u>

TENDER NURSING CARE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021

3. INVESTMENT INCOME

	2021	2020
	£	£
Dividend income	24,340	25,583
Bank interest	1,828	2,278
	<u>26,168</u>	<u>27,861</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2021 nor for the year ended 31st March 2020.

5. STAFF COSTS

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

	2021	2020
Nursing services	10	10
Management and administration	1	1
	<u>11</u>	<u>11</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	18,326
Charitable activities	
Provision of domiciliary care	85,694
Other trading activities	27,639
Investment income	27,861
Total	<u>159,520</u>
EXPENDITURE ON	
Raising funds	3,129
Charitable activities	
Provision of domiciliary care	164,965

TENDER NURSING CARE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted funds £
Total	168,094
Net gains on investments	22,471
NET INCOME	13,897
 RECONCILIATION OF FUNDS	
Total funds brought forward	970,762
TOTAL FUNDS CARRIED FORWARD	984,659
 7. FIXED ASSET INVESTMENTS	
	Unlisted investments £
MARKET VALUE	
At 1st April 2020	792,298
Additions	37,041
At 31st March 2021	829,339
NET BOOK VALUE	
At 31st March 2021	829,339
At 31st March 2020	792,298

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

Historical cost at 31 March 2021 :- £626,105

TENDER NURSING CARE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other creditors	3,316	1,897
Accrued expenses	1,170	1,170
	4,486	3,067
	4,486	3,067

9. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	Transfers between funds	At 31.3.21
	£	£	£	£
Unrestricted funds				
General fund	250,000	23,425	(23,425)	250,000
Subsidised visits fund	734,659	-	23,425	758,084
	984,659	23,425	-	1,008,084
TOTAL FUNDS	984,659	23,425	-	1,008,084

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	167,668	(181,284)	37,041	23,425
	167,668	(181,284)	37,041	23,425
TOTAL FUNDS	167,668	(181,284)	37,041	23,425

Comparatives for 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
	970,762	13,897	-	984,659
TOTAL FUNDS	970,762	13,897	-	984,659

TENDER NURSING CARE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021

9. 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	159,520	(168,094)	22,471	13,897
TOTAL FUNDS	<u>159,520</u>	<u>(168,094)</u>	<u>22,471</u>	<u>13,897</u>

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

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	970,762	37,322	(758,084)	250,000
Subsidised visits fund	-	-	758,084	758,084
	<u>970,762</u>	<u>37,322</u>	<u>-</u>	<u>1,008,084</u>
TOTAL FUNDS	<u>970,762</u>	<u>37,322</u>	<u>-</u>	<u>1,008,084</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	327,188	(349,378)	59,512	37,322
TOTAL FUNDS	<u>327,188</u>	<u>(349,378)</u>	<u>59,512</u>	<u>37,322</u>

TENDER NURSING CARE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2021.

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.