

**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**

---

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

---

# TENDER NURSING CARE

## CONTENTS

---

|                                   | Page   |
|-----------------------------------|--------|
| Trustees report                   | 1 - 3  |
| Independent examiner's report     | 4      |
| 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 Sherilker

Dr A H Allister

Ms J E Bambe

Ms H A Bell

Dr K A Bracewell

Mr D G Clayton

Mr M A Dickinson

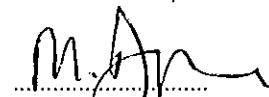
Ms S M Long

Mr J E Wareing

(Resigned 15 February 2022)

(Resigned 10 May 2021)

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).

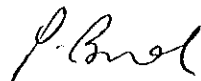
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 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

|   |       | Unrestricted funds<br>2022<br>£ | Unrestricted funds<br>2021<br>£ |
|---|-------|---------------------------------|---------------------------------|
|   | Notes |                                 |                                 |
| <b><u>Income from:</u></b>  |       |                                 |                                 |
| 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                          |
| <b>Total Income</b>   |       | <b>158,805</b>                  | <b>167,668</b>                  |
| <b><u>Expenditure on:</u></b>   |       |                                 |                                 |
| Charitable activities   | 7     | 186,268                         | 181,284                         |
| Net gains/(losses) on investments                                       | 10    | (116,962)                       | 37,041                          |
| <b>Net (expenditure)/income for the year/<br/>Net movement in funds</b> |       | <b>(144,425)</b>                | <b>23,425</b>                   |
| Fund balances at 1 April 2021   |       | 1,008,084                       | 984,659                         |
| <b>Fund balances at 31 March 2022</b>                                   |       | <b>863,659</b>                  | <b>1,008,084</b>                |

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

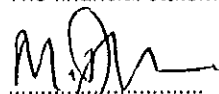
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

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<br>funds | Unrestricted<br>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        |
| Donations and gifts | 1,710         | 929           |
| Gift aid            |               |               |
|                     | <u>26,552</u> | <u>24,869</u> |

### 4 Charitable activities

|                                  | Provision of domiciliary care<br>2022<br>£ | Provision of domiciliary care<br>2021<br>£ |
|----------------------------------|--|--|
| Services provided under contract | 90,455                                     | 89,212                                     |

### 5 Other trading activities

|                                   | Unrestricted funds<br>2022<br>£ | Unrestricted funds<br>2021<br>£ |
|-----------------------------------|---------------------------------|---------------------------------|
| Fundraising events                | 4,948                           | 1,830                           |
| Sponsorships and social lotteries | 4,215                           | 7,150                           |
| Other trading activities          | 9,163                           | 8,980                           |

### 6 Investments

|                                | Unrestricted funds<br>2022<br>£ | Unrestricted funds<br>2021<br>£ |
|--------------------------------|---------------------------------|---------------------------------|
| 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<br>2022<br>£ | Provision of domiciliary care<br>2021<br>£ |
|-----------------------------|--|--|
| 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<br>Number | 2021<br>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<br>£      | 2021<br>£      |
|   | 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<br>funds | Unrestricted<br>funds |
|------------------------------------|-----------------------|-----------------------|
|                                    | 2022<br>£             | 2021<br>£             |
| Gain/(loss) on sale of investments | <u>(116,962)</u>      | <u>37,041</u>         |

### 11 Fixed asset Investments

|                   | Unlisted<br>investments<br>£ |
|-------------------|------------------------------|
| 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<br>£    | 2021<br>£ |
|--------------------------------------|--------------|-----------|
| 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**

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

**14 Related party transactions**

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