

Charity registration number: 1179627

**FIELD NURSE CIO
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

**Field Nurse CIO
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Field Nurse CIO
Trustees' Report For The Year Ended 31 March 2025

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

Objectives and Activities

Aims and Objectives

Field Nurse CIO is a UK based charity that supports the physical and mental health of people in rural areas within Lancashire, Yorkshire and Cumbria. The charity employs qualified nurses who attend agricultural auction marts and various agricultural shows and events.

Reference and Administrative Details

Trustees

Mr Richard Schofield
Ms Kathryn Phillips (appointed 01/09/2024)
Mr John Dugdale

Charity Number

1179627

Principal Address

Brookside Cottage
Grunsagill
Tosside
Skipton
BD23 4SJ

Independent Examiner

David H Evans Chartered Accountant
David H Evans Ltd
Chartered Accountants
Unit 27B, Mitton Road Business Park
Mitton Road
Whalley
Lancashire
BB7 9YE

**Field Nurse CIO
Trustees' Report (continued)
For The Year Ended 31 March 2025**

The trustees' report was approved by the board of trustees and signed on its behalf by:

R Schofield

Mr Richard Schofield

Trustee
06/01/2026

Field Nurse CIO
Independent Examiner's Report to the Trustees of Field Nurse CIO
For The Year Ended 31 March 2025

I report to the trustees on my examination of the accounts of Field Nurse CIO (the Trust) for the year ended 31 March 2025.

Responsibilities and Basis of Report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

David H Evans

David H Evans Chartered Accountant
06/01/2026
Unit 27B, Mitton Road Business Park
Mitton Road
Whalley
Lancashire
BB7 9YE

Field Nurse CIO
Statement of Financial Activities
For The Year Ended 31 March 2025

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Unrestricted funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	18,270	11,009	29,279	25,265
EXPENDITURE ON:					
Charitable activities:	5				
Providing health and wellbeing advice.		(27,029)	(11,009)	(38,038)	(28,654)
NET EXPENDITURE		(8,759)	-	(8,759)	(3,389)
NET MOVEMENT IN FUNDS		(8,759)	-	(8,759)	(3,389)
RECONCILIATION OF FUNDS:					
Total funds brought forward		28,299	-	28,299	31,688
TOTAL FUNDS CARRIED FORWARD	13	19,540	-	19,540	28,299

The notes on pages 6 to 10 form part of these financial statements.

Field Nurse CIO
Statement of Financial Position
As At 31 March 2025

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	10	4,611	9,414	14,025	6,148
		4,611	9,414	14,025	6,148
CURRENT ASSETS					
Cash at bank and in hand		14,929	-	14,929	22,151
		14,929	-	14,929	22,151
Creditors: Amounts Falling Due Within One Year	11	-	(9,414)	(9,414)	-
NET CURRENT ASSETS (LIABILITIES)		14,929	(9,414)	5,515	22,151
TOTAL ASSETS LESS CURRENT LIABILITIES		19,540	-	19,540	28,299
NET ASSETS		19,540	-	19,540	28,299
FUNDS OF THE CHARITY					
Unrestricted Funds				19,540	28,299
TOTAL FUNDS	13			19,540	28,299

On behalf of the board

R Schofield

Mr Richard Schofield

Trustee
06/01/2026

The notes on pages 6 to 10 form part of these financial statements.

Field Nurse CIO
Notes to the Financial Statements
For The Year Ended 31 March 2025

1. General Information

Field Nurse CIO is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1179627. The principal address is Brookside Cottage , Grunsagill, Tosside, Skipton, BD23 4SJ.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

Donations are recognised as and when received.

Both Restricted and Unrestricted Fund Grants are recognised in the period received.

Any Capital Grants are offset against the cost of the asset for which the the grant was made.

2.3. Resources Expended

Resources expended are recognised on an accruals basis and accounted for in accordance with the Charities Statement of Recommended Practice (SORP).

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	25% of the written down value
Motor Vehicles	25% of the written down value
Fixtures & Fittings	25% of the written down value
Computer Equipment	25% of the written down value

2.5. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	Unrestricted	Restricted	2025
	funds	funds	Total
	£	£	£
Donations and gifts	15,260	1	15,261
Grants	3,010	11,008	14,018
	<u>18,270</u>	<u>11,009</u>	<u>29,279</u>

Field Nurse CIO
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

	Unrestricted funds	Restricted funds	2024 Total funds
	£	£	£
Donations and gifts	12,765	-	12,765
Grants	12,500	-	12,500
	<u>25,265</u>	<u>-</u>	<u>25,265</u>

4. Net Income/(Expenditure)

The net expenditure is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets - owned	<u>1,537</u>	<u>-</u>

5. Analysis of Expenditure

	Activities undertaken directly	Support costs (see note 6)	2025 Total
	£	£	£
Providing health and wellbeing advice.	<u>28,392</u>	<u>9,646</u>	<u>38,038</u>

	Activities undertaken directly	Support costs (see note 6)	2024 Total
	£	£	£
Providing health and wellbeing advice.	<u>23,299</u>	<u>5,355</u>	<u>28,654</u>

6. Support Costs

	2025 Providing health and wellbeing advice. £
Employee costs	872
General administration	8,774
	<u>9,646</u>

Field Nurse CIO
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

	2024
	Providing health and wellbeing advice.
	£
Employee costs	1,897
General administration	3,458
	<u>5,355</u>

7. Independent Examiner's Remuneration

The Independent Examiner does not make a separate charge for the Independent Examination.

	2025	2024
	£	£
Independent examination of the financial statements	-	-
Other assurance services	-	-
Tax advisory services	-	-
Other financial services	1,176	950
	<u>1,176</u>	<u>950</u>

The charge analysed as Other financial services is for accounts preparation and payroll administration.

8. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	24,092	22,024
Other pension costs	296	318
	<u>24,388</u>	<u>22,342</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

9. Average Number of Employees

Average number of employees during the year was: 14 (2024: 8)

Field Nurse CIO
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

10. Tangible Assets

	Plant & Machinery £	Fixtures & Fittings £	Total £
Cost			
As at 1 April 2024	9,000	1,500	10,500
Additions	9,414	-	9,414
As at 31 March 2025	18,414	1,500	19,914
Depreciation			
As at 1 April 2024	3,563	789	4,352
Provided during the period	1,359	178	1,537
As at 31 March 2025	4,922	967	5,889
Net Book Value			
As at 31 March 2025	13,492	533	14,025
As at 1 April 2024	5,437	711	6,148

11. Creditors: Amounts Falling Due Within One Year

	2025 £	2024 £
Other creditors	9,414	-

12. Pension Commitments

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

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £296 (2024: £318).

At the statement of financial position date contributions of £NIL were due to the fund and are included in creditors.

13. Movement in Funds

	As at 1 April 2024 £	Income £	Expenditure £	As at 31 March 2025 £
Unrestricted funds				
General:				
General unrestricted fund	28,299	18,270	(27,029)	19,540
Restricted funds				

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Field Nurse CIO
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

Defra Farming Stronger and Longer	-	9,509	(9,509)	-
Craven Communities Fund	-	1,500	(1,500)	-
Total restricted funds	-	11,009	(11,009)	-
Total funds	28,299	29,279	(38,038)	19,540
	As at 1 April 2023	Income	Expenditure	As at 31 March 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	31,688	25,265	(28,654)	28,299
Total funds	31,688	25,265	(28,654)	28,299

14. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

15. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

Field Nurse CIO
Detailed Statement of Financial Activities
For The Year Ended 31 March 2025

	2025	2024
	Total	Total
	funds	funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	15,261	12,765
Grants	14,018	12,500
	<u>29,279</u>	<u>25,265</u>
	29,279	25,265
EXPENDITURE ON:		
Charitable Activities:		
Providing health and wellbeing advice.		
Protective clothing	(656)	(128)
Wages and salaries	(24,092)	(22,024)
Employers pensions - defined contribution schemes	(296)	(318)
Travel and subsistence expenses	(1,688)	(829)
Temporary staff	(123)	-
Depreciation of plant and machinery	(1,359)	-
Depreciation of computer equipment	(178)	-
Staff training	(872)	(1,897)
Repairs, renewals and maintenance	(5,667)	(1,188)
Insurance	(1,231)	(1,027)
Advertising and marketing costs	(700)	(290)
Accountancy fees	(1,176)	(950)
Sundry expenses	-	(3)
	<u>(38,038)</u>	<u>(28,654)</u>
	(38,038)	(28,654)
NET EXPENDITURE	<u>(8,759)</u>	<u>(3,389)</u>