

The Turner Home

**Report and Financial Statements
Year Ended
31 March 2022**

COMPANY NUMBER: 02821762

REGISTERED CHARITY NUMBER: 1022689

THE TURNER HOME

Report and Financial Statements Year Ended 31 March 2022

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THE TURNER HOME

Trustees and Officials

REFERENCE & ADMINISTRATIVE DETAILS OF THE HOME

TRUSTEES & DIRECTORS

E G Tomlinson
K Housley (Chairman)
B E Waterson
S P Draper
D R Hughes (Appointed 1 September 2021)
A Rowan (Appointed 18 March 2022)
H S White (Appointed 18 March 2022)

OFFICER IN CHARGE

K Zwolinski

PROFESSIONAL ADVISORS

Bankers	Barclays Bank plc, 48B & 50 Lord Street, Liverpool L2 1TD
Solicitors/Company Secretary	Brabners LLP, Horton House, Exchange Flags, Liverpool L2 3YL
Auditor	Lonsdale & Marsh, 509-510 Cotton Exchange, Bixteth Street, Liverpool, L3 9LQ
Registered Office	Horton House, Exchange Flags, Liverpool L2 3YL
Charity number	1022689
Company number	02821762

PRINCIPAL ADDRESS

The Turner Home
Dingle Lane
Liverpool
L8 9RN

Telephone Number 0151 727 4177

THE TURNER HOME

BOARD OF TRUSTEES' REPORT

The Board of Trustees presents its annual report, together with the audited financial statements for the year ended 31 March 2022. As required by company law it also incorporates a directors report.

Structure, Governance and Management

The company was incorporated on 26th May 1993 under the Companies Act 1985 as a private limited company by guarantee under company number 02821762.

The company is a registered charity under the Charities Act 2011, charity number 1022689.

It is governed by its Memorandum and Articles of Association as amended by special resolutions dated 28 June 2004, 17 March 2015 and 17 March 2019.

The Turner Home is a large Victorian listed building, built in 1882 to provide personal care for men. In 1995 a major extension was built, which now ensures the provision of 59 single bedrooms with ensuite facilities for all, bar one. At the same time the Home became dually registered with both the Health Authority and Liverpool City Council. The current registration is for 49 nursing and older person places and 10 mental health nursing places. There are several lounge areas, a large spacious dining room, a chapel and rooms for recreational activities. Designated smoking areas are provided. The Home is set in a large expanse of private grounds which are well maintained and attractive. There are numerous parking places available for visitors. The Home is conveniently situated close to local shops and amenities and to the main bus routes into Liverpool city centre.

The Trustees have been meeting on a monthly basis to oversee the management of the Home but in the future will meet on a four monthly basis with more frequent meetings of the newly formed Finance Committee and Audit and Governance Committee. The Trustees invite their professional advisers to these meetings as well as other individuals with particular skills and experience that can assist the Trustees. For example, the Trustees invite the Director of Operations, who is in overall charge, the Service Manager who oversees the nursing and caring staff, and the Finance Manager who manages the finances of the Home.

All the nursing and care staff are managed by the Service Manager and are appropriately qualified to deliver the highest standards of care. A continuous staff training programme is implemented to ensure that these high standards are maintained in line with the latest developments in care practices and as laid down by the regulations of the Health & Social Care Act 2008. The Home is registered with the Care Quality Commission who inspect regularly.

Trustees and Staff

Trustees are chosen in order to provide a mix of skills in the area of social services, general management and financial management. All of the Trustees are already familiar with the work of the Home and are encouraged to discuss their role and responsibilities with the Management Committee and other Trustees. Further support, advice and training is provided by the Company Secretaries.

The Trustees, Director of Operations and Finance Manager are considered to be the key management personnel of the charity in charge of directing and controlling, running and operating the charity. All Trustees give their time freely and do not receive any remuneration for their services.

The pay of the senior staff is reviewed periodically and normally increased in accordance with average earnings based on the financial position of the charity. In view of the nature of the charity, the Trustees benchmark is pay levels in other charities of a similar size.

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BOARD OF TRUSTEES' REPORT (continued)

Objectives and Activities

The principal activity during the year was the provision of nursing and residential care for chronically sick and disabled men.

The Home's aim is to provide all residents (male only) with a life that is as normal as possible, given their individual health and care needs. The Home provides this in homely surroundings with care that will enable people to live as independently as possible with privacy, dignity and appropriate information which enables people to make their own choices. To achieve this, the Home ensures that assessments of individual needs are used to develop individual person-centred care plans.

The objective is quite simple; to provide the highest quality care in the best possible surroundings, and focus on a person's abilities, never their disabilities.

The Home aims to be:

- A place where each person can feel valued and have their individual needs met
- A residence without unnecessary rules and regulations
- A place that can be regarded as home
- A meeting place where companionship, interest, and activity flourish

The management committee's philosophy since 1883 has focussed on the belief that people residing at the home are entitled to be treated as individuals.

The Home encourages:

- Privacy - the right to be left alone and undisturbed if it is safe to do so
- Dignity - staff understanding individual needs and treating people with dignity and respect
- Independence - allowing individuals to take managed risks, with support to make decisions, think and act for themselves
- Choice - opportunities to make decisions, explore and try alternative options
- Rights - observed in accordance with Human Rights Act 2008
- Fulfilment - enabling individuals to achieve their aims and goals in all aspects of daily life

The objective of the Home is to provide the highest standard of all-round care to its residents. The two key strategies for supporting this objective are:

1. The recruitment and training of appropriately qualified staff
2. The ongoing capital investment in the building and its facilities

Under a Charity Commission Scheme dated 6 July 1994 the Company was appointed sole Trustee of the charity called "The Turner Memorial Home of Rest for Chronic Sufferers". The charitable trust was set up by Mrs Anne Turner under a Conveyance and Declaration of Trust dated 25 May 1881, when she conveyed the Home at Dingle in Liverpool to the Trustees and separately provided an endowment fund.

Achievements and performance

The Home has continued with a year of rebuilding and development. Karol Zwolinski is the Director of Operations and the Trustees remain confident that we have a Director of high calibre. He has carried out much work in updating the Home's policies and procedures. His predecessor, Dave Hughes,

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BOARD OF TRUSTEES' REPORT (continued)

is continuing his association with the Home as a Trustee. His knowledge of the practical issue of running the Home will not be wasted.

The appointment, during the previous year, of Victoria Healy as Finance Manager has proved very successful. As well as keeping the Trustees well informed, her efforts during the period, when the coronavirus pandemic has affected the Home's financial position, has been exemplary.

The majority of residents are placed by Liverpool City Council. The remainder are from neighbouring authorities with a provider list with the right level of fee payments for new residents and a fee review pending for an existing small number from further afield. Local Authorities recognise that the Home offers an important service and carries out an important function. Places outside Liverpool are commissioned on a spot purchase basis.

The effect of the coronavirus pandemic has affected occupancy levels but the Home is still a safe and supportive place for chronically sick and disabled men.

The Home has capacity for 59 residents. A small turnover of residents is inevitable given the nature of the service being provided but we have experienced a steady level of prospective residents. Unfortunately the coronavirus restrictions have slowed down the necessary processing by the relevant authorities and this has affected the speed of accepting new residents and therefore the Home's occupancy rate. This rate is now recovering.

Cash flow has been an issue during the year due to lower occupancy levels and the added cost of engaging agency staff referred to below. This has led to the Home having to prioritise its building improvement plans. Work to complete the upgrading of the roof is on hold until cash flow improves.

The Home, like most other care institutions, has significant staff vacancies on days and nights, for both nurses and health care assistants. The use of various social media outlets and recruitment websites has enabled the Home to fill many of those vacancies, particularly for nursing staff, and so reduce the increased costs of hiring agency staff. Despite this, some agency personnel are still needed to ensure the provision of a safe and good quality service.

At the latest inspection during the year in question, the CQC noted the improvements that have been made, but the Home is still rated overall as 'Requires Improvement'. We are continually working to improve practice, policies and procedures. Liverpool City Council are actively supporting the Home to improve ahead of the next inspection.

The Trustees would like to thank all the staff for their care and dedication in supporting the residents.

I would also like to thank all the other Trustees: Sue Newton, Brenda Waterson, Steve Draper, Tony Rowan and especially Eric Tomlinson for chairing the Trustees' meetings so expertly. The Trustees have worked long and hard to ensure the Home is given the best opportunity to improve and flourish. They are to be commended.

I would like to thank Graeme Hughes of Brabners for his help and guidance for the last year as Secretary and his colleagues at Brabners who advise and guide us in charity law and governance. Our thanks also to Elaine McElroy from Lonsdale and Marsh for overseeing the financial situation of the Home and getting things in order for our Annual Meeting.

We are all needed to ensure that The Turner Home carries out the aims that it was setup to do - to provide a home for its residents.

Public Benefit Statement

The Trustees have complied with the duty in section 17(5) of the Charities Act 2011 and confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future actions.

THE TURNER HOME

BOARD OF TRUSTEES' REPORT (CONTINUED)

Risk Assessment

During the year the Trustees and the Management Committee have continued to review and monitor any risks to the Home's activities or finances. Discussions take place at the monthly meetings and a course of action agreed which is reported back on at the next meeting. The Board identify its main risks to the home are:-

a) **Under occupancy**

The Home has good relationships with its Commissioners who purchase the Home's services.

b) **Failure to obtain the appropriate fee level**

The Home has taken and continues to take steps to maximise its fee structure.

c) **Risk of defects in the building**

The Home has a planned maintenance programme.

d) **Inability to recruit staff**

The Home has checked the pay structures of similar employers and continues to review its salary structure in relation to the market.

e) **Insufficient governance input**

The Home has a continuing policy of trying to recruit new Trustees and new members of the management committee.

Reserves Policy

Having reviewed the current and projected future financial position, and in order to guarantee uninterrupted continued operation, the Trustees consider that the charity should maintain free reserves equating to at least 3 months of the annual resources expended.

The reserves are employed to cover contingencies arising from a reduction in the occupancy rate and to cover the cost of any building repairs, particularly any unexpected cost, given the age of the building.

At the end of the reporting period the charity had free reserves of £22,772. It has therefore not been possible to attain the level of free reserves of 3 months running costs, as stated above. However, the Trustees are hopeful that as a result of the improvement in the occupancy levels, the required levels of free reserves will be restored.

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BOARD OF TRUSTEES' REPORT (CONTINUED)

Financial Review

The financial statements have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the charity's governing document, applicable law and the requirements of Accounting and the Charities SORP (FRS 102) effective 1 January 2019.

Income increased from £2,777,741 to £3,106,939 in the year.

Expenditure for the year increased from £2,885,923 to £3,161,102.

The principal funding source is the fees charged to residents. All of the expenditure supports the care of the residents directly such as staff salaries and domestic expenses (including food) or indirectly such as maintenance of the building.

Fundraising

The charitable company did not partake in charitable fundraising activities.

Plan for future periods

The Home intends to continue to provide a home for residents who through physical and/or mental disabilities are unable to be placed in normal residential or nursing homes. The policy is generally to improve the building and its facilities and improving and fulfilling life for the residents.

Trustees

The following Trustees, who are the directors of the company, held office during the year:

E G Tomlinson	
S D Newton	(Resigned 13 April 2022)
P Rawlinson	(Resigned 31 October 2021)
K Housley	
B E Waterson	
S P Draper	
D R Hughes	(Appointed 1 September 2021)
M Rowlands	(Appointed 20 October 2020, resigned 24 October 2021)
A Rowan	(Appointed 18 March 2022)
H S White	(Appointed 18 March 2022)

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Brenda Waterson and Stephen Draper are retiring by rotation and are offering themselves for re-election.

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BOARD OF TRUSTEES' REPORT (continued)

Addresses of the Home

The principal place of business is Dingle Lane, Liverpool, L8 9RN. The registered office is care of Brabners LLP at Horton House, Exchange Flags, Liverpool, L2 3YL.

Statement of Trustees' Responsibilities

The Trustees (who are also the directors of the charitable company for the purpose of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with the applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for ensuring that the charitable company maintains an adequate system of internal control designed to provide reasonable assurance that assets are safeguarded against loss or unauthorised use and to prevent and detect fraud and other irregularities.

Statement as to Disclosure of Information to Auditors

So far as the Trustees are aware, there is no relevant audit information of which the charitable company's auditors are unaware, and each Trustee has taken all the steps that he or she ought to have taken as a Trustee in order to make himself or herself aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

Auditor

The auditor, Lonsdale and Marsh have expressed their willingness to continue in office and a proposal for their re-appointment will be made at the Annual General Meeting in accordance with Section 487 of the Companies Act 2006.

Small companies exemption

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Trustees on 18 November 2022 and signed on their behalf by:



Brabners LLP
Company Secretary

THE TURNER HOME

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF THE TURNER HOME

Opinion

We have audited the financial statements of The Turner Home (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS AND TRUSTEES OF THE TURNER HOME

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' Report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies; exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

We obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant are those that relate to Care Quality Commission requirements. We also considered those laws and regulations that have a direct impact on the financial statements such as Charity SORP including FRS 102 and Companies Act 2006.

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INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS AND TRUSTEES OF THE TURNER HOME

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, included the following:

- the engagement partner ensured the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- discussions with senior management;
- identified laws and regulations were communicated within the audit team and remained alert to instances of non-compliance throughout the audit.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including override of controls) and addressed the risk through testing of journal entries to identify unusual transactions and assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed our audit procedures which included, but was not limited to:

- discussions with management about any known or suspected instances of non-compliance with laws and regulations, and fraud;
- reviewing minutes of meetings of those charged with governance;
- reviewing the financial statements disclosures and agreeing to underlying documentation;
- analytical review to identify unusual transactions;
- reviewing for any transactions undertaken with related parties such as those charge with governance and/or trustees;
- checking expenses are bona fide transactions of the charity;

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulations. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

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INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS AND TRUSTEES OF THE TURNER HOME

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Elaine Frances McElroy (Senior Statutory Auditor)
For and on behalf of Lonsdale & Marsh

18 November 2022

Chartered Accountants
Statutory Auditor

509-510 Cotton Exchange
Bixteth Street
Liverpool
L3 9LQ

THE TURNER HOME

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

	Restricted Funds 2022	Unrestricted Funds 2022	Total Funds 2022	Restricted Funds 2021	Unrestricted Funds 2021	Total Funds 2021
	£	£	£	£	£	£
Income From:						
Donations (note 6.2)	-	1,032	1,032	-	1,345	1,345
<i>Charitable activities:</i>						
Residents' fees (net of residents pocket money) (note 4)	-	3,003,362	3,003,362	-	2,602,383	2,602,383
Other Income (notes 4 and 5)	96,108	6,200	102,308	169,769	4,032	173,801
Investments (note 6.1)	-	237	237	-	212	212
Total Income	96,108	3,010,831	3,106,939	169,769	2,607,972	2,777,741
Expenditure on: (note 7)						
<i>Charitable activities:</i>						
-Cost of residents	107,751	3,053,351	3,161,102	181,412	2,704,511	2,885,923
Total Expenditure	107,751	3,053,351	3,161,102	181,412	2,704,511	2,885,923
Net expenditure	(11,643)	(42,520)	(54,163)	(11,643)	(96,539)	(108,182)
Net Movement in funds	(11,643)	(42,520)	(54,163)	(11,643)	(96,539)	(108,182)
Funds balances at 1 April 2021	334,932	1,007,121	1,342,053	346,575	1,103,660	1,450,235
Transfer of funds	-	-	-	-	-	-
Funds balances at 31 March 2022 (note 19)	323,289	964,601	1,287,890	334,932	1,007,121	1,342,053

The notes on pages 14 to 25 form part of these accounts.

This statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended 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.

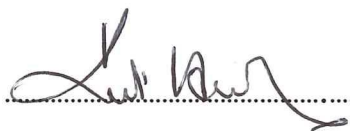
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BALANCE SHEET 31 March 2022


	Notes	2022	2021
		£	£
Fixed assets			
Tangible assets	11	1,305,118	1,324,948
Current assets			
Stock	12	19,573	13,657
Debtors	13	578,188	388,094
Cash at bank and in hand		218,201	127,671
Total current assets		815,962	529,422
Liabilities			
Creditors - amounts falling due within one year	14	(793,190)	(462,317)
Net current assets		22,772	67,105
Total assets less current liabilities		1,327,890	1,392,053
Long Term Liabilities	16	(40,000)	(50,000)
Net assets		1,287,890	1,342,053
Income Funds:			
Unrestricted funds	19,20	964,601	1,007,121
Restricted funds	19,20	323,289	334,932
Total Charity funds		1,287,890	1,342,053

The financial statements were approved and authorised for issue by the Board of Trustees on 18 November 2022 and were signed on its behalf by:


Mr K Housley
Trustee



Mr E G Tomlinson
Trustee



Mrs B Waterson
Trustee



Company Registration No. 02821762

THE TURNER HOME

STATEMENT OF CASHFLOWS 31 March 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Net Cash provided by operating activities	17	121,800	28,258
Cash flows from investing activities			
Purchase of tangible fixed assets	11	(31,507)	(10,915)
Interest received		<u>237</u>	<u>212</u>
		(31,270)	(10,703)
Net cash provided by investing activities			
Cash flows from financing activities			
		-	50,000
Net cash provided by financing activities		<u>-</u>	<u>50,000</u>
Increase/(decrease) in cash and cash equivalents in the year		90,530	67,555
Cash and cash equivalents at the beginning on the year		<u>127,671</u>	<u>60,116</u>
Total cash and cash equivalents at the end of the year		<u><u>218,201</u></u>	<u><u>127,671</u></u>

The notes on pages 14 to 25 form part of the accounts.

Cash and cash equivalents consists of cash at bank and petty cash, both readily available without notice.

THE TURNER HOME

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 March 2022

1 General information

The Turner Home is a company, limited by guarantee, incorporated in England and Wales under the Companies Act 2006 and Charities Act 2011. The address of the registered office is provided in Reference and Administrative details. Details of the charity's operations are provided in the Report of the Trustees.

The Turner Home meets the definition of a public benefit entity under FRS 102.

2 Accounting policies

2.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, 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)" (as amended for accounting periods commencing from 1 January 2019).

The accounts have been prepared under the historical cost convention modified to include the revaluation financial investments to their market value. The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £. The principal accounting policies adopted are set out below.

2.2 Going concern

The financial statements have been prepared on a going concern basis which assumes the charitable company will continue as a going concern for the foreseeable future.

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.

2.3 Tangible fixed assets and depreciation

Tangible fixed assets are recorded at cost, depreciated on a straight line basis and written off over their estimated useful lives at the following rates:-

Freehold building	-	2%	on cost
Fixtures, fittings and equipment	-	20%	on cost
Motor vehicles	-	20%	on cost
Computer	-	25%	on cost

Items of expenditure less than £1,000 are not capitalised. The Trustees review on an annual basis the need for any impairment of fixed assets.

2.4 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

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NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 March 2022

2 ACCOUNTING POLICIES (continued)

2.5 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.6 Financial Instruments

Financial liabilities and equity are classified according to the substance of the financial instrument's contractual obligations, rather than its legal form.

The company's cash at bank and in hand and other debtors and its trade and other creditors are measured initially at the transaction price, including transaction costs, and subsequently at amortised cost using the effective interest method.

2.7 Taxation

The company is exempt from taxation on its income and gains arising out of its charitable activities.

2.8 Limited liability

The charity is a company limited by guarantee. The liability in respect of the guarantee as set out in the memorandum is limited to £1 per member of the company. The company has availed itself of the provisions in the Companies Act and adapted the Companies Act formats to reflect the special nature of the company's activities.

2.9 Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Residents' fees, are included on an accruals basis, in respect of contributions for the provision of residential and nursing care by the Home after allowances for residents' pocket money.

Donations are included in and are recognised when the Home has certainty of receipt, becoming legally entitled to them and they can be measured in financial terms with sufficient reliability.

Rental income is accounted for on the accruals basis.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

THE TURNER HOME

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 March 2022

2 ACCOUNTING POLICIES (continued)

2.10 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which they relate.

All costs are associated with charitable activities. Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs which are attributable to more than one activity are apportioned across the cost categories on the basis of actual resources expended.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and costs linked to the strategic management of the charity. All costs are included within support costs.

2.11 Funds

The charity has unrestricted general funds and restricted funds.

Monies received that are earmarked for specific purposes are credited to restricted funds. Any expenditure incurred in achieving the specific purpose is met out of the relevant restricted fund.

2.12 Stock

Stock consists of kitchen supplies and consumables for use in the home, and is included at the lower of cost and net realisable value.

2.13 Employee benefits

If material, the cost of any unused holiday entitlement is recognised in the period in which the employees services are received.

2.14 Retirement Benefits

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

3 Judgements in applying accounting policies and key sources of estimation uncertainty

In preparing these financial statements, the directors have had to make the following judgments:

- Tangible fixed assets are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually.
- Bad debt recovery: the Trustees have considered the recoverability of debts outstanding at the year end. Recoverability of debts is monitored and appropriate provision is made where there is doubt over the recovery.

THE TURNER HOME

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 March 2022

4 Income from charitable activities

	2022 £	2021 £
Residents' fees	3,003,362	2,625,092
Irrecoverable expenditure for residents	-	(22,709)
Government grants	96,108	169,769
	<u>3,099,470</u>	<u>2,752,152</u>

£3,003,362 of income from charitable activities was unrestricted (2021: £2,602,383).
£96,108 was restricted (2021: £169,759).

5 Other income

	2022 £	2021 £
Rent	4,080	3,400
Sundry Income	2,120	632
	<u>6,200</u>	<u>4,032</u>

All amounts in other income for 2022 and 2021 were unrestricted.

6.1 Investment income

All of the charity's investment income arises from money held in interest bearing deposit accounts.

6.2 Donations

Total donations were £1,032 (2021: £1,345). This is made up of £nil restricted donations (2021: £nil) and £1,032 unrestricted donations (2021: £1,345).

THE TURNER HOME

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 March 2022

7 Expenditure

	2022 Activities Undertaken	2022 Support Costs	2022 Total
	£	£	£
Costs directly allocated to charitable activities			
Staff costs	1,332,189	-	1,332,189
Legal & professional/payroll & bookkeeping fees	-	55,793	55,793
Motor expenses	5,684	-	5,684
Repairs and renewals	95,103	-	95,103
Depreciation	51,337	-	51,337
Domestic expenses	404,445	-	404,445
Other related service costs	1,113,870	-	1,113,870
Other expenses	102,681	-	102,681
	<u>3,105,309</u>	<u>55,793</u>	<u>3,161,102</u>

	2021 Activities Undertaken	2021 Support Costs	2022 Total
	£	£	£
Costs directly allocated to charitable activities			
Staff costs	1,405,001	-	1,405,001
Legal & professional / payroll & bookkeeping fees	-	50,895	50,895
Motor expenses	2,993	-	2,993
Repairs and renewals	89,652	-	89,652
Depreciation	51,519	-	51,519
Domestic expenses	353,643	-	353,643
Other related service costs	851,242	-	851,242
Other expenses	80,978	-	80,978
	<u>2,835,028</u>	<u>50,895</u>	<u>2,885,923</u>

Total expenditure on charitable activities for the charitable company was £3,161,102 (2021: £2,885,923). All of the expenditure was in relation to a single charitable activity for both 2022 and 2021.

THE TURNER HOME

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 March 2022

8 Net income for the year

	2022 £	2021 £
This is stated after charging:		
Audit fees (included in legal and professional)	8,996	8,492
Depreciation	51,337	51,519
Other services performed by auditor	-	600
	<u> </u>	<u> </u>

9 Analysis of staff costs, trustee remuneration and the cost of key management personnel

9.1 Staff costs

	2022 £	2021 £
Wages and salaries	1,216,745	1,271,647
Social security costs	97,233	101,096
Pension costs	18,211	32,258
	<u>1,332,189</u>	<u>1,405,001</u>

The emoluments of higher paid employees fell within the following ranges:

	2022 No.	2021 No.
£60,000 - £70,000	-	1
	<u> </u>	<u> </u>

9.2 Trustees' and key management personnel remuneration

Neither the Trustees nor any person connected with them have received any remuneration or Benefits from the company during the year (2021: £nil). No Trustee received any reimbursement for expenses during the year (2021: £nil).

Key management personnel are as stated in the board of Trustees Report. The total gross salaries and employer pension contributions of the key management personnel for the year was £82,049 (2021: £67,068).

9.3 Staff Numbers

	No.	No.
Average weekly number of employees during the year was		
Nursing staff	51	63
Administration	6	5
	<u>57</u>	<u>68</u>

THE TURNER HOME

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 March 2022

10 Related party transactions

There have been no related party transactions during the year (2021: Nil).

11 Fixed assets - Tangible

Cost	At 1 April 2021 £	Additions £	Disposals £	At 31 March 2022 £
Freehold building	1,300,000	-	-	1,300,000
Fixtures, fittings and equipment	134,126	28,064	-	162,190
Motor vehicle	19,274	-	-	19,274
Computers	13,611	3,443	-	17,054
	<u>1,467,011</u>	<u>31,507</u>	<u>-</u>	<u>1,498,518</u>

Depreciation	At 1 April 2021 £	Charge for year £	Disposals £	At 31 March 2022 £
Freehold building	26,000	26,000	-	52,000
Fixtures, fittings and equipment	94,049	20,760	-	114,809
Motor vehicle	19,274	-	-	19,274
Computers	2,740	4,577	-	7,317
	<u>142,063</u>	<u>51,337</u>	<u>-</u>	<u>193,400</u>

Net book value	At 1 April 2021 £	At 31 March 2022 £
Freehold building	1,274,000	1,248,000
Fixtures, fittings and equipment	40,077	47,381
Motor vehicle	-	-
Computers	10,871	9,737
	<u>1,324,948</u>	<u>1,305,118</u>

THE TURNER HOME

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 March 2022

12 Stock

	2022	2021
	£	£
Food and consumable supplies	19,573	13,657

13 Debtors

	2022	2021
	£	£
Due within one year		
Residents' Fees	464,720	280,711
Other debtors	5,105	9,655
Prepayments and accrued income	108,363	97,728
	<u>578,188</u>	<u>388,094</u>

14 Creditors

	2022	2021
	£	£
Amounts falling due within one year:		
Trade Creditors	282,787	117,875
Taxation and Social Security	24,642	46,258
Accruals and Other Creditors	351,549	276,758
Bank Loans	10,000	-
Deferred income (note 15)	124,212	21,426
	<u>793,190</u>	<u>462,317</u>

15 Deferred Income

	2022	2021
	£	£
Balance as at 1 April 2021	21,426	23,803
Release of deferred income	(21,426)	(23,803)
Income deferred in year	124,212	21,426
Balance as at 31 March 2022	<u>124,212</u>	<u>21,426</u>

Deferred income relates to patient fees invoiced in advance.

THE TURNER HOME

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 March 2022

16 Creditors falling due after one year

	2022	2021
	£	£
Bank loans and overdrafts	<u>40,000</u>	<u>50,000</u>
	<u>40,000</u>	<u>50,000</u>

17 Reconciliation of net income to net cash from operating activities

	2022	2021
	£	£
Net income/(expenditure) for the year	(54,163)	(108,182)
Depreciation and amortisation of tangible fixed assets	51,337	51,519
Interest received	(237)	(212)
Decrease/(increase) in stock	(5,916)	(5,726)
Decrease/(increase) in debtors	(190,094)	42,651
(Decrease)/increase in creditors	<u>320,873</u>	<u>48,208</u>
Net cash provided by operating activities	<u>121,800</u>	<u>28,258</u>

18 Commitments under operating leases

At 31 March 2022 the charity had future minimum payments under non-cancellable operating leases as follows:

	2022	2021
	£	£
In one year or less	6,294	3,286
In more than one year but not more than five years	<u>3,722</u>	<u>2,411</u>
	<u>10,016</u>	<u>5,697</u>

THE TURNER HOME

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 March 2022

19 Funds

	Balance at 1 April 2021 £	Incoming Resources £	Resources Expensed £	Transfer between funds £	Balance at 31 March 2022 £
Restricted general funds					
New wing fund	60,000	-	(2,000)	-	58,000
Generator fund	10,000	-	-	-	10,000
Eric Fisher wing fund	216,054	-	(8,643)	-	207,411
Lift fund	48,878	-	(1,000)	-	47,878
Covid-19 Support Grants	-	96,108	(96,108)	-	-
Total restricted funds	334,932	96,108	(107,751)	-	323,289
Unrestricted funds					
Unrestricted funds	1,007,121	3,010,831	(3,053,351)	-	964,601
Total unrestricted funds	1,007,121	3,010,831	(3,053,351)	-	964,601
Total funds	1,342,053	3,106,939	(3,161,102)	-	1,287,890

The specific purposes for which the funds are to be applied are as follows:

Restricted funds

Restricted general funds comprise all other restricted funds received and include grants from the Government.

Unrestricted funds

Unrestricted funds represent those resources which may be used towards meeting any of the charitable objects at the discretion of the charity.

THE TURNER HOME

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 March 2022

19 Funds (Continued)

	Balance at 1 April 2020 £	Incoming Resources £	Resources Expensed £	Transfer between funds £	Balance at 31 March 2021 £
Restricted general funds					
New wing fund	62,000	-	(2,000)	-	60,000
Generator fund	10,000	-	-	-	10,000
Eric Fisher wing fund	224,697	-	(8,643)	-	216,054
Lift Fund	49,878	-	(1,000)	-	48,878
COVID-19 Support Grants	-	169,769	(169,769)	-	-
Total restricted funds	346,575	169,769	(181,412)	-	334,932
Unrestricted funds					
Unrestricted funds	1,103,660	2,607,972	(2,704,511)	-	1,007,121
Total unrestricted funds	1,103,660	2,607,972	(2,704,511)	-	1,007,121
Total funds	1,450,235	2,777,741	(2,885,923)	-	1,342,053

THE TURNER HOME

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 March 2022

20 Total Funds

	2022 Unrestricted funds £	2022 restricted funds £	2022 Total £
Tangible Fixed Assets	991,829	313,289	1,305,118
Current Assets	805,962	10,000	815,962
Current Liabilities	(793,190)	-	(793,190)
Non-Current Liabilities	(40,000)	-	(40,000)
Total net assets	<u>964,601</u>	<u>323,289</u>	<u>1,287,890</u>

	2021 Unrestricted funds £	2021 restricted funds £	2021 Total £
Tangible Fixed Assets	1,000,016	324,932	1,324,948
Current Assets	519,422	10,000	529,422
Current Liabilities	(462,317)	-	(462,317)
Non-Current Liabilities	(50,000)	-	(50,000)
Total net assets	<u>1,007,121</u>	<u>334,932</u>	<u>1,342,053</u>

THE TURNER HOME

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MARCH 2022

	2022		2021	
	£	£	£	£
Income				
Residents' fees		3,003,362		2,625,092
Irrecoverable expenditure for residents		-		(22,709)
		<u>3,003,362</u>		<u>2,602,383</u>
Grant Income		96,108		169,769
Bank interest		237		212
Rent receivable		4,080		3,400
Donation		1,032		1,345
Sundry income		2,120		632
		<u>3,106,939</u>		<u>2,777,741</u>
Expenditure				
Salaries, wages and national insurance	1,313,978		1,372,743	
Pension related costs	18,211		32,258	
Agency staffing costs	1,113,870		851,242	
Domestic expenses				
Fuel, gas and electricity	128,591		85,480	
Household and laundry	170,657		173,427	
Water rates	21,559		20,355	
Insurance	40,496		30,119	
Medical expenses	36,422		37,542	
Chiropody	6,720		6,720	
	95,103		89,652	
Repairs and modernisation				
Administration expenses				
Postage and stationery	2,870		3,554	
Recruitment expenses	21,083		800	
Telephone and fax	3,888		3,367	
Bank charges and interest	522		423	
Subscriptions	20,314		14,203	
IT expenses	25,754		23,445	
Staff training courses	7,222		1,880	
Miscellaneous expenses				
Depreciation	51,337		51,519	
Motor expenses	5,684		2,993	
Audit/Accountancy fees	8,996		8,492	
Legal & professional/payroll & bookkeeping fees	46,797		42,403	
Sundry expenses	9,168		15,129	
Entertainment	2,653		428	
Staff uniforms	3,970		6,413	
Bank Interest Paid	1,250		-	
Travel expenses	3,987		11,336	
Total expenditure		<u>(3,161,102)</u>		<u>(2,885,923)</u>
Deficit for the year		<u>(54,163)</u>		<u>(108,182)</u>