

## **The Turner Home**

**Report and Financial Statements  
Year Ended  
31 March 2023**

**COMPANY NUMBER: 02821762**

**REGISTERED CHARITY NUMBER: 1022689**

# THE TURNER HOME

## Report and Financial Statements Year Ended 31 March 2023

Contents	Page
Board of Trustees' Report	1-6
Independent Auditor's Report	7-10
Statement of Financial Activities	11
Balance Sheet	12
Statement of Cash Flows	13
Notes to the Financial Statements	14-25
Management Information Schedule - unaudited	26

# THE TURNER HOME

## Trustees and Officials

### REFERENCE & ADMINISTRATIVE DETAILS OF THE HOME

#### TRUSTEES & DIRECTORS

E G Tomlinson  
K Housley (Chairman)  
S P Draper  
A Rowan  
H S White  
L Curran (Appointed 22 December 2022)  
S Wardell (Appointed 12 June 2023)

#### 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 2023. 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 Home is a 59 bed specialist nursing care home that supports men aged 18 plus living with enduring mental and physical health conditions. There are several lounge areas, a large and 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, in order to oversee the management of the Home, meet on a four monthly basis with more frequent meetings of the 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 Managing Director, who is in overall charge, the Clinical Lead who oversees the nursing and care staff, Operations Manager and the Head of Finance who manages the finances of the Home.

All the nursing and care staff are managed by the Clinical Lead 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, Managing Director, Head of Finance, Clinical Lead and Operations 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.



# THE TURNER HOME

## BOARD OF TRUSTEES' REPORT (continued)

### Objectives and Activities

The principal activity during the year was the provision of specialist complex nursing and residential care for men with mental health challenges, memory loss and acquired brain injuries. The support is delivered from its unique 59-person capacity home in South Liverpool.

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 Trustees' philosophy is focused 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.

# THE TURNER HOME

## BOARD OF TRUSTEES' REPORT (continued)

### Achievements and performance

The Home has continued with a year of rebuilding and development. Karol Zwolinski is the Managing Director 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.

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. Placements from outside Liverpool are commissioned on a spot purchase basis.

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.

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 delay certain 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 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 in 2021, 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 Home has sought external expertise to validate its commitment to excellence. It engaged with experts in health and safety and social care compliance and auditing - individuals who also serve as Inspectors for the Care Quality Commission. These partnerships bring valuable insights and recommendations that help the Home maintain high compliance and service quality.

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. They have worked long and hard to ensure the Home is given the best opportunity to improve and flourish and are to be commended.

I would like to thank Graeme Hughes and his colleagues at Brabners LLP, who are our Secretaries, for their help and guidance for the last year. They 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, the Finance Committee and the Governance and Audit Committee have continued to review and monitor any risks to the Home's activities or finances. Discussions take place and a course of action is agreed at those meetings. The Trustees identify the 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 its committees.

### 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 no free reserves. 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.



# THE TURNER HOME

## 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 £3,106,939 to £3,511,728 in the year.

Expenditure for the year increased from £3,161,102 to £3,590,235.

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)
K Housley	
B E Waterson	(Resigned 15 October 2023)
S P Draper	
D R Hughes	(Resigned 9 August 2023)
A Rowan	
H S White	
L Curren	(Appointed 22 December 2022)
S Wardell	(Appointed 12 June 2023)

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.

Eric Tomlinson and Keith Housley are retiring by rotation and are offering themselves for re-election.

# THE TURNER HOME

## 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 14 December 2023 and signed on their behalf by:

*Brabners LLP*

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 2023 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 2023 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.



# THE TURNER HOME

## 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

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.

# THE TURNER HOME

## 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 charged with governance and/or trustees;
- testing and reviewing journal entries;
- 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.

# THE TURNER HOME

## 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

14 December 2023

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 2023

	Restricted Fund 2023	Unrestricted Funds 2023	Total Funds 2023	Restricted Fund 2022	Unrestricted Funds 2022	Total Funds 2022
<b>Income From:</b>						
Donations (note 6.2)	-	2,500	2,500	-	1,032	1,032
<i>Charitable activities:</i>						
Residents Fees (net of residents pocket money) (note 4)	-	3,504,446	3,504,446	-	3,003,362	3,003,362
Other Income (note 5)	-	4,272	4,272	96,108	6,200	102,308
Investments (note 6.1)	-	510	510	-	237	237
<b>Total Income</b>	<b>-</b>	<b>3,511,728</b>	<b>3,511,728</b>	<b>96,108</b>	<b>3,010,831</b>	<b>3,106,939</b>
<b>Expenditure on: (note 7)</b>						
<i>Charitable Activities</i>						
Cost of residents	11,643	3,578,592	3,590,235	107,751	3,053,351	3,161,102
<b>Total Expenditure</b>	<b>11,643</b>	<b>3,578,592</b>	<b>3,590,235</b>	<b>107,751</b>	<b>3,053,351</b>	<b>3,161,102</b>
<b>Net Income / (Expenditure)</b>	<b>(11,643)</b>	<b>(66,864)</b>	<b>(78,507)</b>	<b>(11,643)</b>	<b>(42,520)</b>	<b>(54,163)</b>
Gains on revaluation of fixed assets	-	50,000	50,000	-	-	-
<b>Net Movement in funds</b>	<b>(11,643)</b>	<b>(16,864)</b>	<b>(28,507)</b>	<b>(11,643)</b>	<b>(42,520)</b>	<b>(54,163)</b>
Funds balances at 1 April 2022	323,289	964,601	1,287,890	334,932	1,007,121	1,342,053
Transfer of funds	-	-	-	-	-	-
<b>Funds balances at 31 March 2023 (note 19)</b>	<b>311,646</b>	<b>947,737</b>	<b>1,259,383</b>	<b>323,289</b>	<b>964,601</b>	<b>1,287,890</b>

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.


# THE TURNER HOME

## BALANCE SHEET 31 March 2023

	Note	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		1,367,266		1,305,118
<b>Current assets</b>					
Stocks	12	10,173		19,573	
Debtors	13	430,440		578,188	
Cash at bank and in hand		222,816		218,201	
		<u>663,429</u>		<u>815,962</u>	
<b>Liabilities</b>					
Creditors: amounts falling due within one year	14	(741,312)		(793,190)	
<b>Net current assets</b>			<u>(77,883)</u>		<u>22,772</u>
<b>Total assets less current liabilities</b>			<u>1,289,383</u>		<u>1,327,890</u>
Long term liabilities	16		(30,000)		(40,000)
<b>Net assets</b>			<u>1,259,383</u>		<u>1,287,890</u>
<b>Income Funds:</b>					
Unrestricted funds	19,20		947,737		964,601
Restricted funds	19,20		311,646		323,289
<b>Total funds</b>			<u>1,259,383</u>		<u>1,287,890</u>

The financial statements were approved and authorised for issue by the Board of Trustees on 14 December 2023 and were signed on its behalf by:

Mr E G Tomlinson  
Trustee

  
.....

Mr A Rowan  
Trustee

  
.....

Company Registration Number 02821762

# THE TURNER HOME

## STATEMENT OF CASHFLOWS 31 March 2023

	Notes	2023	2022
		£	£
<b>Cash flows from operating activities</b>			
Net Cash provided by operating activities	17	66,958	121,800
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets	11	(62,853)	(31,507)
Interest received		510	237
		(62,343)	(31,270)
Net cash provided by investing activities			
Cash flows from financing activities		-	-
Net cash provided by financing activities		-	-
Net increase in cash and cash equivalents in the year		4,615	90,530
Cash and cash equivalents at the beginning on the year		218,201	127,671
Total cash and cash equivalents at the end of the year		222,816	218,201

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 2023

### 1 Charity information

The Turner Home is a private company, limited by guarantee, incorporated in England and Wales. The registered office is Horton House, Exchange Flags, Liverpool, L2 3YL.

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

### 2 Accounting policies

#### 2.1 Accounting convention

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 or valuation, 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).

# THE TURNER HOME

## NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 March 2023

### 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 2023

### 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 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.

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 2023

### 4 Income from charitable activities

	2023 £	2022 £
Residents Fees	3,504,446	3,003,362
Government grants	-	96,108
	<u>3,504,446</u>	<u>3,099,470</u>

£3,504,446 of income from charitable activities was unrestricted (2022: £3,003,362).  
£NIL was restricted (2022: £96,108).

### 5 Other income - unrestricted

	2023 £	2022 £
Rent	3,740	4,080
Sundry Income	532	2,120
	<u>4,272</u>	<u>6,200</u>

### 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 £2,500 (2022: £1,032). This is made up of £nil restricted donations (2022: £nil) and £2,500 unrestricted donations (2022: £1,032).

# THE TURNER HOME

## NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 March 2023

### 7 Expenditure

	2023 Activities Undertaken	2023 Support Costs	2023 Total
	£	£	£
<b>Costs directly allocated to charitable activities</b>			
Staff costs	1,687,832	-	1,687,832
Legal & professional/payroll & bookkeeping fees	-	89,130	89,130
Motor expenses	2,452	-	2,452
Repairs and renewals	113,922	-	113,922
Depreciation	50,705	-	50,705
Domestic expenses	406,928	-	406,928
Other related service costs	1,055,106	-	1,055,106
Other expenses	184,160	-	184,160
	<u>3,501,105</u>	<u>89,130</u>	<u>3,590,235</u>

	2022 Activities Undertaken	2022 Support Costs	2022 Total
	£	£	£
<b>Costs directly allocated to charitable activities</b>			
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>

Total expenditure on charitable activities for the charitable company was £3,590,235 (2022: £3,161,102). All of the expenditure was in relation to a single charitable activity for both 2023 and 2022.

# THE TURNER HOME

## NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 March 2023

### 8 Net income for the year

	2023 £	2022 £
This is stated after charging:		
Revaluation of tangible fixed assets (note 11)	(50,000)	-
Audit fees (included in legal and professional)	9,000	8,996
Depreciation	50,705	51,337
Other services performed by auditor	360	-
	<u>360</u>	<u>-</u>

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

#### 9.1 Staff costs

	2023 £	2022 £
Wages and salaries	1,526,372	1,216,745
Social security costs	136,984	97,233
Pension costs	24,476	18,211
	<u>1,687,832</u>	<u>1,332,189</u>

No employees emoluments exceeded £60,000.

#### 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 (2022: £nil). No Trustee received any reimbursement for expenses during the year (2022: £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 £167,050 (2022: £82,049).

#### 9.3 Staff Numbers

	No.	No.
Average weekly number of employees during the year was		
Nursing staff	62	51
Administration	5	6
	<u>67</u>	<u>57</u>



# THE TURNER HOME

## NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 March 2023

### 10 Related party transactions

There have been no related party transactions during the year (2022: Nil).

### 11 Fixed assets - Tangible

Cost	At 1 April 2022 £	Additions £	Revaluation £	Disposals £	At 31 March 2023 £
Freehold building	1,300,000	-	50,000	-	1,350,000
Fixtures, fittings and equipmen	162,190	57,146	-	-	219,336
Motor vehicle	19,274	-	-	-	19,274
Computers	17,054	5,707	-	-	22,761
	<u>1,498,518</u>	<u>62,853</u>	<u>50,000</u>	<u>-</u>	<u>1,611,371</u>

Depreciation	At 1 April 2022 £	Charge for year £	Disposals £	At 31 March 2023 £
Freehold building	52,000	21,745	-	73,745
Fixtures, fittings and equipmen	114,809	24,902	-	139,711
Motor vehicle	19,274	-	-	19,274
Computers	7,317	4,058	-	11,375
	<u>193,400</u>	<u>50,705</u>	<u>-</u>	<u>244,105</u>

Net book value	At 1 April 2022 £	At 31 March 2023 £
Freehold building	1,248,000	1,276,255
Fixtures, fittings and equipment	47,381	79,625
Motor vehicle	-	-
Computers	9,737	11,386
	<u>1,305,118</u>	<u>1,367,266</u>

The Lodge, which is owned by the Home and located on-site, is included in freehold buildings. A valuation report, prepared by CBRE Limited in January 2023, indicated that the value of the Lodge was £150,000. The valuation increase of £50,000 has been included in these Financial Statements.

# THE TURNER HOME

## NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 March 2023

<b>12</b>	<b>Stock</b>	<b>2023</b>	<b>2022</b>
		£	£
	Food and consumable supplies	<u>10,173</u>	<u>19,573</u>
<b>13</b>	<b>Debtors</b>		
	Due within one year	<b>2023</b>	<b>2022</b>
		£	£
	Residents' Fees	152,282	464,720
	Other debtors	15,563	5,105
	Prepayments and accrued income	<u>262,595</u>	<u>108,363</u>
		<u>430,440</u>	<u>578,188</u>
<b>14</b>	<b>Creditors</b>		
	Amounts falling due within one year:	<b>2023</b>	<b>2022</b>
		£	£
	Trade Creditors	303,712	282,787
	Taxation and Social Security	42,808	24,642
	Accruals and Other Creditors	346,357	351,549
	Bank Loans	10,000	10,000
	Deferred income (note 15)	<u>38,435</u>	<u>124,212</u>
		<u>741,312</u>	<u>793,190</u>
<b>15</b>	<b>Deferred Income</b>	<b>2022</b>	<b>2022</b>
		£	£
	Balance as at 1 April 2022	124,212	21,426
	Release of deferred income	(124,212)	(21,426)
	Income deferred in year	<u>38,435</u>	<u>124,212</u>
	Balance as at 31 March 2023	<u>38,435</u>	<u>124,212</u>

Deferred income relates to patient fees invoiced in advance.

# THE TURNER HOME

## NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 March 2023

### 16 Creditors falling due after one year

	2023	2022
	£	£
Bank loans and overdrafts	30,000	40,000
	<u>30,000</u>	<u>40,000</u>

### 17 Cash generated from operating activities

	2023	2022
	£	£
Net income/(expenditure) for the year	(28,507)	(54,163)
Depreciation and amortisation of tangible fixed assets	50,705	51,337
Revaluation of tangible fixed assets	(50,000)	-
Interest received	(510)	(237)
Decrease/(increase) in stock	9,400	(5,916)
Decrease/(increase) in debtors	147,748	(190,094)
(Decrease)/increase in creditors	(61,878)	320,873
Net cash provided by operating activities	<u>66,958</u>	<u>121,800</u>

### 18 Commitments under operating leases

As at 31 March 2023 the charity had future minimum payments under non-cancellable operating leases as follows:

	2023	2022
	£	£
In one year or less	16,269	6,294
In more than one year but not more than five years	<u>5,302</u>	<u>3,722</u>
	<u>21,571</u>	<u>10,016</u>

# THE TURNER HOME

## NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 March 2023

### 19 Funds

	Balance at 1 April 2022 £	Incoming Resources £	Resources Expensed £	Transfer between funds £	Balance at 31 March 2023 £
New wing fund	58,000	-	(2,000)	-	56,000
Generator fund	10,000	-	-	-	10,000
Eric Fisher wing fund	207,411	-	(8,643)	-	198,768
Lift fund	47,878	-	(1,000)	-	46,878
<b>Total restricted funds</b>	<b>323,289</b>	<b>-</b>	<b>(11,643)</b>	<b>-</b>	<b>311,646</b>
Unrestricted funds	964,601	3,561,728	(3,578,592)	-	947,737
<b>Total unrestricted funds</b>	<b>964,601</b>	<b>3,561,728</b>	<b>(3,578,592)</b>	<b>-</b>	<b>947,737</b>
<b>Total funds</b>	<b>1,287,890</b>	<b>3,561,728</b>	<b>(3,590,235)</b>	<b>-</b>	<b>1,259,383</b>

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

#### Restricted funds

Restricted general funds comprise all restricted funds received.

#### 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 2023

### 19 Funds (Continued)

	Balance at 1 April 2021 £	Incoming Resources £	Resources Expensed £	Transfer between funds £	Balance at 31 March 2022 £
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	47,878	-	(1,000)	-	47,878
COVID-19 Support Grants	-	96,108	(96,108)	-	-
<b>Total restricted funds</b>	<b><u>334,932</u></b>	<b><u>96,108</u></b>	<b><u>(107,751)</u></b>	<b><u>-</u></b>	<b><u>323,289</u></b>
Unrestricted funds	1,007,121	3,010,831	(3,053,351)	-	964,601
<b>Total unrestricted funds</b>	<b><u>1,107,121</u></b>	<b><u>3,010,831</u></b>	<b><u>(3,053,351)</u></b>	<b><u>-</u></b>	<b><u>964,601</u></b>
<b>Total funds</b>	<b><u>1,342,053</u></b>	<b><u>3,106,939</u></b>	<b><u>(3,161,102)</u></b>	<b><u>-</u></b>	<b><u>1,287,890</u></b>

# THE TURNER HOME

## NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 March 2023

### 20 Total Funds

	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total £
Tangible Fixed Assets	1,065,620	301,646	1,367,266
Current Assets	653,429	10,000	663,429
Current Liabilities	(741,312)	-	(741,312)
Non-Current Liabilities	(30,000)	-	(30,000)
<b>Total net assets</b>	<b>947,737</b>	<b>311,646</b>	<b>1,259,383</b>

	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)
<b>Total net assets</b>	<b>964,601</b>	<b>323,289</b>	<b>1,287,890</b>



# THE TURNER HOME

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MARCH 2023

	2023		2022	
	£	£	£	£
<b>Income</b>				
Residents' fees		3,504,446		3,003,362
Grant Income		-		96,108
Bank interest		510		237
Rent receivable		3,740		4,080
Donation		2,500		1,032
Sundry income		532		2,120
		<u>3,511,728</u>		<u>3,106,939</u>
<b>Expenditure</b>				
Salaries, wages and national insurance	1,663,356		1,313,978	
Pension related costs	24,476		18,211	
Other related service costs	1,055,106		1,113,870	
<b>Domestic expenses</b>				
Fuel, gas and electricity	98,238		128,591	
Household and laundry	186,209		170,657	
Water rates	20,555		21,559	
Insurance	51,026		40,496	
Medical expenses	44,181		36,422	
Chiropody	6,720		6,720	
<b>Repairs and modernisation</b>	113,922		95,103	
<b>Administration expenses</b>				
Postage and stationery	4,519		2,870	
Recruitment expenses	72,517		21,083	
Telephone and fax	4,515		3,888	
Bank charges and interest	430		522	
Subscriptions	40,915		20,314	
IT expenses	13,637		25,754	
Staff training courses	15,161		7,222	
<b>Miscellaneous expenses</b>				
Depreciation	50,705		51,337	
Motor expenses	2,452		5,684	
Audit/Accountancy fees	9,000		8,996	
Legal & professional/payroll & bookkeeping fees	80,130		46,797	
Sundry expenses	12,789		9,168	
Entertainment	1,613		2,653	
Staff uniforms	5,487		3,970	
Bank Interest Paid	1,133		1,250	
Travel expenses	11,443		3,987	
<b>Total expenditure</b>		<u>(3,590,235)</u>		<u>(3,161,102)</u>
		<u>(78,507)</u>		<u>(54,163)</u>
<b>Other Income</b>				
Revaluation Surplus		50,000		-
<b>Deficit for the year</b>		<u><u>(28,507)</u></u>		<u><u>(54,163)</u></u>