TURNER HOME

England & Wales · Charity number 1022689

Details

Other names	THE TURNER NURSING HOME
Status	Registered
Legal form	Charitable company
Company number	02821762
Registered	1993-06-16
Register	View on the Charity Commission register

Contact

Address	The Turner Home Dingle Lane Dingle Liverpool L8 9RN
Phone	01517274177
Email	info@turnerhomeliverpool.care
Website	https://turnerhomeliverpool.care/

Activities

Objects: THE RELIEF OF SICKNESS

Activities: The provision of long term residential and nursing care for chronically sick, disabled or elderly men and respite and rehabilitation.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives, Disability, Accommodation/housing
- **Who:** Elderly/old People, People With Disabilities

Geography

- Liverpool City

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Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£4,752,616	£4,435,336	£1,644,073	99
2024-03-31	£4,223,148	£4,155,738	£1,326,793	96
2023-03-31	£3,511,728	£3,590,235	£1,259,383	67
2022-03-31	£3,113,139	£3,161,102	£1,287,890	57
2021-03-31	£2,781,773	£2,885,923	£1,342,053	68

Trustees

Name	Role	Appointed
Anthony Rowan		2022-03-18
Catherine Margaret Johnson		2024-07-19
Gary James Wormald		2024-07-19
Helen White		2022-03-18
Martin Farran		2024-07-19
Oliver Beaumont		2024-04-15
Stephen Paul Draper		2020-10-20

Linked charities

- THE TURNER MEMORIAL HOME OF REST FOR CHRONIC SUFFERERS (1022689-1)

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TURNER HOME

England & Wales - Charity number 1022689

Accounts

HOME SINCE 1883

TURNER

MORE SPACE,
LESS PACE

Turner Home Trustees Annual Report and Financial Statements

Dingle Lane, L8 9RN Liverpool
0151 727 41 77
www.turnerliverpool.com

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Legal and Administrative Details

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

Charity registration number:	1022689
Company registration number:	02821762
Chair of the Trustees:	Martin Farran (appointed 19.07.2024)
Bankers:	Barclays Bank plc 48b & 50 Lord Street Liverpool L2 1TD
Registered Auditors:	Champion Accountants LLP 7-9 Station Road Hesketh Bank Preston PR4 6SN
Registered Office:	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.
Key management personnel:	Mr Karol Zwolinski – Managing Director Mrs Laura Smith – Head of Finance and People Mrs Natalie DeSilva – CQC Registered Manager Mrs Beth Roberts – Clinical Manager
Trustees:	Mr Anthony Rowan Mrs Helen White Mrs Catherine Johnson Mr Oliver Beaumont Mr Gary Wormald Mr Steven Draper

Introductions and Review of Achievements

Welcome from the Managing Director

It's a pleasure to introduce this year's Annual Trustees Report and reflect on the journey we've shared at Turner Home. Staying true to our purpose, we've remained active and focused, working towards the goals set out in our master plan. Progress is part of who we are. It's in our nature to grow, adapt and respond to the evolving needs of those we support, while never losing sight of the importance of strong governance.

I'm incredibly proud of the dedication shown by our team throughout the year. Their commitment was recognised by the Care Quality Commission, who rated us GOOD. This achievement speaks volumes about the care, compassion and professionalism that runs through everything we do. But the work doesn't stop here. We continue to embed best practice into our culture, always looking for ways to enhance the experience of our residents and strengthen the quality of our services.

I am especially proud of the way our teams rise to every challenge with creativity and heart. Nothing is ever too much for them. This year, there have been many moments worth celebrating. One of the highlights has been the transformation of our catering offer, which has had a positive impact on residents' health and wellbeing. Our teams consistently think outside the box to deliver the best possible experience, and the introduction of music therapy sessions has brought joy, calm and connection to many of our residents.

Our operational teams have also continued to make a meaningful difference. Early in the year, we partnered with FRC to deliver important upgrades that improved comfort and wellbeing across our home. We've taken further steps to reduce our carbon footprint, thanks to support from the Key Fund. This partnership enabled us to modernise our heating systems and transition to energy-efficient LED lighting, helping us create a more sustainable environment for everyone.

Karol Zwolinski
Managing Director

Introduction and Review of Achievements

Welcome from our Chair of the Board of Trustees

As chair of the Board of trustees I am pleased to welcome you to our annual report and share with you some of the key achievements over the past 12 months, and outline the challenges and ambitions for the future.

Perhaps the biggest achievement has been the positive outcome of the recent Care Quality Commission Inspection resulting in an overall rating of the service as "GOOD". However, it is important to recognise this is the result of a culmination of activities and only tells part of the story. Engaging with our residents and their families, staff, volunteers and other agencies ensuring everyone has a voice and feels heard is essential to making sure we have a culture where everyone feels valued, part of a team and has the opportunity for personal growth and development. I would encourage you to read the CQC Inspection report as while already mentioned the overall rating was "GOOD", in my opinion the text of the report provides much greater depth on the Quality of Care and Leadership, which is reflected in both Care Planning and Leadership domains being rated as "Excellent".

So while on behalf of my colleague Trustees, all our residents and their families, I want to say a big thank you to the staff team, in particular to recognise their dedication, professionalism and hard work, also for their on-going commitment to ensuring our charity can continue to grow and develop, ensuring we are able to provide high quality care and support 365 days a year to meet local needs.

As previously mentioned the health and social care system is under the greatest pressure ever, and the past 12 months have been more so as demand for specialist mental health support has continued to grow – this is reflected in the fact as I write this note our service is at 100% occupancy. As such we have a critical role to maintain and grow the support required to meet local needs. Over the past few years we have made great strides in ensuring our services are fit for purpose; ensuring we recruit and maintain a skilled workforce; ensured we have the right level of resources and our income is sustainable so we can deliver services that meet the residents needs. But building on success, recognising our skills and abilities we are developing a much greater ambition to meet future needs, continuing to develop our services both in terms of Quality, the range and quantity of the offer.

This year we will:

- Maintain and continue to develop our progressive , person centred approach and Excellence in Care Planning and strive towards "Outstanding"
- Continue to strive to be recognised and valued as an "Employer of Choice", and Excellence in leadership, alongside our workforce strategy to ensure full staffing
- Review and develop a long term vision for local mental health and Turner's services
- Explore options to further utilise the current building and site, with the potential to expand the offer
- Implement and utilise the "Friends of Turner" policy to raise the profile of the services and garner wider support
- Explore opportunities for philanthropy
- Explore opportunities for greater collaboration across the sector to deliver greater efficiencies and expansion of services

This annual report will inform you further of the achievements, challenges and performance of our Charity over the last 12 months, in line with our strategy and core purpose, all of which has been made possible by the dedication and commitment of all our supporters, in particular our staff and which is reflected in the CQC rating – together we will continue to improve the services we provide, both in terms of range and quality, and go on to be rated as Outstanding – ensuring that those who use our services "live their best lives"

Mr M Farran
Chair, on behalf of the Board of Trustees

Executive Summary

Trustees report

The Trustees, who are also directors of the Charity for the purposes of the Companies Act, submit the annual report and audited financial statements for the year ended 31 March 2025. The Trustees have adopted the provisions of the Statement of Recommended Practice 2019 Accounting and Reporting for Charities second edition, October 2019, in preparing the annual report and financial statements of the Charity.

About us

Turner Home is a specialist mental health nursing care home dedicated to providing high-quality, tailored support exclusively for men with complex mental health needs, memory loss, and acquired brain injuries. Our distinctive approach lies in offering a men-only environment, something that is rare in the social care sector, allowing us to address specific needs more effectively.

We are dedicated to recognising the best in everyone, helping residents rediscover themselves and find happiness. We support men who have faced significant changes due to illness or injury, enabling them to better respond to their thoughts and feelings, stay safe and maintain hope. Our vision is to create a world where these men feel secure and supported, enabling them to manage challenges and live fulfilling lives without fear or isolation. Rooted in values of belonging, adaptability, uplifting interactions, and nurturing care, we foster an inclusive environment where everyone feels accepted. We aim to always remain proactive in our support, bring joy to our residents, and provide thoughtful, attentive care.

Finances

Turner Home operates with a budget based on 55 placements. Our income sources include funding from local authorities and ICBs, private placements, and student practice placements funded by NHS England (NHSE). The key baseline figures include costs related to staffing, facilities, and compliance, balanced by income from these diverse funding streams.

Future Plans

The future of Turner Home will focus on maximising income from existing services and controlling costs to stabilise finances and enable growth.

Vision, Mission and Core Purpose

MISSION

We support those who, through illness or injury, have altered perceptions of the world, helping them to respond differently to their thoughts and feelings, to stay safe, be happy and to have hope.

VISION

We live in a world where men experiencing significant changes in their thoughts, feelings or behaviours feel safe and supported to find ways to manage, to work through their challenges and to keep on living their life without fear or isolation.

OUR VALUES

HOME SINCE 1883
TURNER
MORE SPACE, LESS PACE

BELONGING

We feel proud to be part of Turner

We keep an open mind, recognising other's needs and never judging them.

We believe in fairness and make sure everyone is included.

We keep our eyes open, remaining observant to what's happening around us.

DOING

We are fluid and adaptable, always ready to help.

We go out of our way to make things happen.

We work hard and effectively juggle our responsibilities.

We always want things to improve and do an even better job.

UPLIFTING

We love to have fun and enjoy a good sense of humour.

We like to put smiles on people's faces.

We find the positives and quickly bounce back from the occasional bad days.

We recognise each other's strengths and hidden talents.

NURTURING

We do thoughtful things that show we care.

We are generous and go above and beyond.

We help people to feel safe and secure.

We take time to get to know people and listen to them.

Service Offer

Our main business model focuses on 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.

Our 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.

MARKET DEMAND

Our primary customers are local authorities responsible for funding placements for individuals with complex mental health needs. Local authorities recognise the importance of our care home that cater exclusively to men with diagnoses such as mental health challenges, memory loss, and acquired brain injuries. Turner Home stands out as one of the few care homes providing this unique and essential service, making it an attractive option for local authorities seeking appropriate placements for their clients.

WHY LOCAL AUTHORITIES CHOOSE TURNER HOME

Turner Home's specialised care for men with complex mental health needs makes us a preferred partner for local authorities. By addressing a critical community need, we align with authorities' objectives to provide focused care. Our commitment to residents' well-being and improved outcomes strengthens collaborations with councils like Liverpool City Council, comprising 60% of our income. Turner Home's tailored approach makes us the go-to choice for local authorities seeking specialized care solutions.

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.

Performance Management

At Turner Home, we prioritise the comprehensive monitoring of all essential aspects of our business operations, with a focus on quality assurance. We closely oversee key areas including financial management and governance, quality and compliance, as well as residents' individual goals and aspirations.

QUALITY ASSURANCE

FINANCIAL MANAGEMENT AND GOVERNANCE

Our Finance and Governance Committee provides oversight and assurance on our financial management and governance processes. This committee ensures that we adhere to best practices in financial reporting, budget management, risk management and governance standards. Its primary purpose is to offer independent assurance to the Board of Trustees on the adequacy and effectiveness of our financial controls, reporting systems, and governance framework. This oversight is crucial to maintaining our financial health and operational integrity.

QUALITY COMITTIEE

The Quality Committee plays a vital role in Turner Home's governance. This committee focuses on audit, assurance, and reporting arrangements, which are fundamental to good governance. Its purpose is to provide independent assurance to the Board of Trustees regarding our compliance, and control frameworks, aligning with the Board Assurance Framework and regulatory requirements. The committee oversees internal and external audits, ensuring that efficient and effective assurance arrangements are in place, which is essential for maintaining transparency and accountability.

THIRD PARTY ASSURANCE

We measure our performance through a variety of methods, including conducting regular financial and regulatory audits, monitoring the achievement of individual resident objectives, gathering feedback from residents and their families, and undergoing external audits by regulatory bodies such as the ICB, Mersey Care NHS FT, the Fire Regulator, the CQC and Local Authorities. These approaches enable Turner Home to maintain high standards of care, financial integrity, operational excellence, and adherence to regulatory requirements and best practices

Our Impact

SUMMARY OF THE YEAR

This year has been one of meaningful progress, reflection, and continued commitment to excellence at Turner Home.

Our unique men-only environment continues to be a cornerstone of our approach, enabling us to respond effectively to complex needs such as mental health, memory loss, and acquired brain injuries. Through close collaboration with staff and residents, we have refined our mission and values, ensuring they remain aligned with our operational goals and the evolving needs of those we support.

Listening to feedback remains central to our culture. By acting on insights from stakeholders, we've seen a positive shift in satisfaction levels, with employee Net Promoter Scores reaching 40 and resident scores at 20. Residents have played an active role in recruitment and decision-making, helping us build meaningful partnerships in care. These co-productive approaches are a key focus of our Master Plan, which aims to further enhance services and deepen resident involvement.

Our clinical team has consistently delivered high standards of care, supported by both internal and external peer reviews. Their proactive interventions and commitment to continuous improvement have helped us maintain strong clinical governance. Regular audits and reviews ensure quality and safety, while investments in multidisciplinary services and technology have further enhanced the experience and well-being of our residents.

We are proud of the creativity and dedication shown by our teams. This year, we introduced changes to our catering offer that have had a positive impact on residents' health and well-being. We also launched music therapy sessions, which have brought comfort, joy, and connection to many of our residents. These initiatives reflect our commitment to thinking differently and always putting residents at the heart of what we do.

As a charity with over 140 years of history, we remain committed to growth and sustainability. This year, we introduced our philanthropy strategy, the '150 Circle' of supporters, to help diversify our income and strengthen our role as a community landmark. Alongside this, we've taken steps to rediscover our heritage and celebrate the legacy that continues to shape our future.

We also undertook a comprehensive review of our risk management processes, supported by our colleagues at Ecclesiastical. This led to the introduction of a new enterprise risk management framework, now embedded across our organisation, helping us remain resilient and responsive in a changing environment.

Our commitment to listening extends to our staff. In response to employee feedback, we launched the 'You Said, Together We Will...' initiative, working closely with teams to implement meaningful changes. This collaborative approach has been recognised internally and has contributed to increased staff satisfaction across the organisation.

As we look ahead, we remain focused on our mission: to provide compassionate, person-centred care in a safe, inclusive and forward-thinking environment.

Our Impact

RESIDENTS IMPACT

At Turner Home, our commitment to person-centred care is reflected in every aspect of our service. We take pride in delivering a holistic, wraparound approach that ensures each resident receives high-quality support tailored to their individual needs.

Our dedicated clinical team, led by an experienced Clinical Manager (RMN), includes eight skilled nurses who bring a wealth of expertise to the home. Working alongside five team leaders and 63 healthcare assistants, this multidisciplinary team provides round-the-clock care to our residents. Together, they create a safe, nurturing environment where every resident is supported with dignity and respect.

Supporting our clinical efforts is our CQC-registered Operational Manager, who leads on service compliance and safety improvements. This focus on regulatory standards and best practices ensures that Turner Home remains a well-managed, responsive setting where continuous improvement is embedded in our culture. Our residents benefit from living in a home where safety, comfort, and quality of care are always prioritised.

To further enhance outcomes, we have invested in additional support from our local GP practice. This partnership has led to a reduction in hospital admissions, thanks to more effective management of health needs within the home. Residents now benefit from timely interventions and continuity of care, contributing to improved well-being and stability.

We have also strengthened our physiotherapy provision through a partnership with City Rehab. Over the past 12 months, residents have received tailored, evidence-based physiotherapy alongside staff training and collaborative support. The impact has been significant. Quantitative measures showed a 48% average improvement in the Functional Reach Test (FRT), a 20% increase in mobility. Resident feedback has been overwhelmingly positive, with 87% agreeing the programme helped reduce their fall risk and 80% reporting improved transfer ability. This collaborative approach has not only improved physical health but also contributed to emotional well-being and safety. The physiotherapy programme has empowered residents, reduced fall risk, and supported staff in delivering informed, effective care.

IMPACT ON OUR PEOPLE AND COMMUNITY

Turner Home is deeply committed to creating a positive and lasting impact not only on the lives of our residents but also on our employees, the local community, and the future healthcare workforce.

Situated in one of Liverpool's most economically challenged area, Turner Home plays a significant role in generating employment opportunities and offering fair wages, ensuring that our staff's hard work and dedication are acknowledged and appreciated.

Our partnership with local Universities allows us to host nursing and social work placements, providing students with hands-on experience that enriches their theoretical knowledge. Between April 24 and March 25, we proudly hosted nursing and nursing associate student placements, demonstrating our commitment to nurturing the next generation of healthcare professionals.

As custodians of the Grade II listed building, Turner Home continues to fulfill its original mission of providing care and support for men facing mental health challenges. Our dedication to preserving our heritage not only enriches the character of our community but also ensures that the history and legacy of the building are treasured and upheld for generations to come.

Finances

Turner Home operates primarily on funding provided by local authorities and by Integrated Care Boards (ICBs) which cover the nursing element known as Funded Nursing Care (FNC). Our budget is structured around maintaining 55 placements.

FEES

The fees for existing residents are determined by the hosting local authority and are reviewed annually to account for changes in the socio-economic landscape. For privately funded placements and those outside the Liverpool City Region, we utilise a personalised banding system to set our fees. This system allows us to tailor pricing based on the specific needs and circumstances of each resident, ensuring fairness and transparency.

OTHER INCOME

We have diversified our income streams by providing student practice placements, which are funded by NHS England (NHSE). This not only brings in additional revenue but also supports the development of future healthcare professionals.

KEY COSTS

At Turner Home, we diligently manage various operational costs to maintain our high standards of care and services. These expenses primarily comprise staffing, training, utilities, maintenance, regulatory compliance and medical supplies. Our dedicated team closely monitors and optimises these costs, striking a delicate balance between providing top-quality care and ensuring financial sustainability.

To maintain a sustainable operation, we carefully review and adjust our service fees annually. This process is especially crucial for residents whose funding comes from local authorities, as we strive to align our pricing with prevailing economic conditions and the costs of providing exceptional care. In essence, our approach to managing key costs is a dynamic and multifaceted endeavour that ensures the well-being of our residents without compromising the financial viability of Turner Home.

FUTURE PROJECTIONS

Our financial model assumes that we will maintain at least 93% occupancy throughout the three-year cycle. This high occupancy rate, combined with our diversified income streams, ensures that Turner Home remains financially robust and capable of delivering exceptional care to our residents.

Summary Financial Statements

	2023-24	2024- 25
INCOME		
RESIDENTIAL & NURSING	£4,198,169	£4,734,215
OTHER	£24,979	£ 18,401
TOTAL INCOME	**£4,223,148**	**£4,752,616**
EXPENDITURE		
COST OF CARE	£4,085,179	£4,322,869
SUPPORT COSTS	£70,559	£112,467
TOTAL EXPENDITURE	£4,155,738	**£4,435,336**
NET INCOME	£67,410	**£317,280**
NET MOVEMENT IN FUNDS	**£67,410**	**£317,280**

RESERVES AND INVESTMENT POLICY

After reviewing the operational requirements of the Charity, the Trustees have determined that it is necessary to maintain three months' worth of unrestricted reserves, based on the unrestricted direct charitable expenditure for last year, which equates to £1,109,000.

At the end of the year, the Charity held general free funds totalling £1,644,073 (funds that are not restricted or otherwise designated for specific purposes). After deducting net long-term assets (fixed assets (£1,419,000) less loans due after more than one year (£264,000), totalling £1,155,000) which, therefore, are not liquid funds. Consequently, the net current assets available for day-to-day use are £489,000, which corresponds to 1.3 months' unrestricted charitable expenditure. The Trustees will endeavour to increase the level of general reserves to align with the reserves policy.

The trustees regularly review investment opportunities aligned with the needs of the Charity. When opportunity presents itself, investments will be made that benefit the longevity of the Charity.

Risk and Relationships

MAIN RISKS

Financial Stability

Level of Risk: High

Ensuring consistent funding from local authorities and maintaining a balanced budget can be challenging, especially with fluctuating economic conditions and potential changes in government funding policies.

Mitigation Strategy:

- Diversification: Continue to diversify income streams through private placements and student practice placements as well as BDI Initiatives
- Annual Fee Reviews: Regularly review and adjust fees based on the socio-economic landscape to ensure they cover costs and generate a surplus.
- Cost Management: Implement stringent cost management practices to ensure operational efficiency.

Reputation Management

Level of Risk: Medium

Maintaining a positive reputation is crucial for attracting residents and securing funding. Negative incidents or reviews could significantly impact the business.

Mitigation Strategy:

- Quality Assurance: Implement robust quality assurance processes to ensure high standards of care and service.
- Feedback Systems: Establish effective feedback mechanisms to quickly address any issues or concerns raised by residents and their families.
- Community Engagement: Engage with the local community and stakeholders to build strong, positive relationships and a supportive network.

Competition

Level of Risk: Medium

The presence of other care homes and new entrants into the market can pose a competitive threat.

Mitigation Strategy:

- Unique Selling Proposition: Emphasise Turner Home's unique focus on men-only care with specialised services for complex mental health issues, memory loss, and acquired brain injuries.
- Quality of Care: Maintain and continually improve the high standard of care to build and sustain a strong reputation.
- Marketing and Outreach: Increase marketing efforts to highlight Turner Home's unique offerings and success stories.

Risk and Relationships

KEY STRATEGIC RELATIONSHIPS

At Turner Home, collaboration is central to how we deliver care and shape our future. We work closely with a diverse range of partners and supporters to ensure our services reflect best practice and continue to evolve in response to the needs of our residents and the wider community.

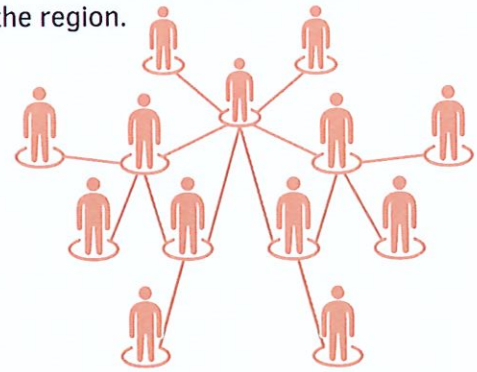
Our multidisciplinary approach brings together doctors, nurses, therapists and social workers to provide comprehensive, person-centred care. This integrated model ensures that every aspect of a resident's health and wellbeing is thoughtfully addressed, creating a safe and responsive environment where individuals can thrive.

We maintain strong relationships with commissioners from local authorities and health services, securing funding and placements that reflect both community needs and the expectations of our partners. These collaborations help us remain agile and accessible, ensuring our services are sustainable and aligned with local priorities.

To support our growth and maintain operational excellence, we engage with external consultants across key areas including business development, marketing, catering, heritage and building maintenance. Their expertise enables us to expand our services, deliver high-quality meals and preserve our facilities to the highest standards. Independent auditors also play a vital role in assessing our services, supporting our development.

We also place great importance on engaging with the families and loved ones of our residents. Their feedback is essential in shaping our care practices and ensuring that Turner Home remains a place of warmth, safety and belonging.

We believe that partnership is not just beneficial, it is essential. The health and care sector must work together to create better outcomes for the communities we serve. That's why we've joined Well Placed, a collaborative group of strategic leaders from Liverpool's third sector health, wellbeing and care providers. Through this partnership, we are helping to transform how the sector engages with public services, raise the profile of third sector contributions, and create clearer pathways for commissioners and partners to connect with our work. This shared commitment to collaboration strengthens our voice and helps us drive meaningful change across the region.



The Future

MAXIMISING INCOME AND MANAGING COSTS FOR A RESILIENT FUTURE

We recognise the importance of focusing on maximising income from existing services and controlling costs. These efforts are crucial for stabilising our finances in the short term, providing a solid foundation for future growth and diversification of our offerings. To achieve this, we have established both short-term and long-term goals for each of our three core themes of work.

THEME ONE: MAXIMISING THE MARGIN WE DERIVE FROM OUR BUILDING

Our strategy is focused on honouring Turner Home's historic legacy while preparing for future growth. We are exploring opportunities to extend the building, optimise room capacity and introduce specialised spaces for enhanced care packages. By seeking grant funding for professional assessments, we are ensuring that any development protects the integrity of our heritage while supporting the evolving needs of our residents and strengthening the future of our organisation.

THEME TWO: MAXIMISING THE MARGIN WE DERIVE FROM EXISTING 'IN-HOUSE SERVICES'.

We are committed to making the most of our existing resources and expertise by developing innovative in-house services that respond to unmet needs in our community. Initiatives such as Meals on Wheels allow us to collaborate with other care providers, including extra care and residential sites, to extend our reach and ensure vulnerable individuals receive essential nutrition and support.

THEME THREE: WORKING TOWARDS NET ZERO CARBON FOOTPRINT

Environmental sustainability is a core principle of our strategy. We are committed to reducing our carbon footprint and fostering a culture of continuous improvement. In response to our environmental audit, we are taking decisive action through our in-house Environmental Sustainability Group, identifying and implementing opportunities that will drive long-term positive change across our organisation.

Statement of trustees responsibilities

TRUSTEES GOVERNANCE

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 a 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.

Leadership Team

The running of the Charity led by the Managing Director is undertaken by the Leadership team following delegated powers of authority.

The Leadership team consists of:

- Managing Director
- Head of Finance and People
- Operations Manager
- Clinical Manager

The remuneration packages of the Leadership team are benchmarked against those of similar organisations and are reviewed annually by the Trustees.

Statement of trustees responsibilities

TRUSTEES PERFORMANCE

The Chair of Trustees meets with individual trustees every April to talk about their contribution to the Board and to the organisation as a whole. The Chair also has an appraisal done by the Vice Chair, and committee members have an annual meeting with the relevant Chair to talk about their experience of volunteering for Turner Home and their contribution to their committee. The Board also does a review of its own performance and on the skills and expertise of our Board members on a biennial basis, as well as self-assessments against the Charity Governance Code. This helps us to make sure trustees are acting in line with best practice. Our teams regularly come to Board meetings to talk about the different parts of what they do, and our trustees often get out and about to visit our services throughout the year. Trustees are also expected to regularly attend Board and sub-committee meetings. These elements of trustee performance are reported to the Governance Committee every 6 months.

DELEGATION OF AUTHORITY

The Board of Trustees give our Managing Director responsibility for the day-to-day workings and development of Turner Home, and for making sure Turner Home is moving in the right direction towards our goals. We've got a delegation of authority framework, which allows our trustees to delegate authority in a structured way. Before every Board meeting, our trustees are given a range of things to read through which give them updates on how Turner Home is doing, so they've always got a great picture of what's going on and what our next steps are. Trustees are also kept up-to-speed on any risks they need to be aware of, and our Finance and Governance Sub-committee looks at Turner Home strategic risk register really closely before our whole Board sees it and gives their views. The Board is also involved in making decisions about collaborations with other charities or organisations.

TRUSTEES' STATEMENT ON PUBLIC BENEFIT

Turner Homes' vision is to ensure those who are experiencing significant changes in their thoughts, feelings or behaviours feel safe and supported to find ways to manage. Turner Home trustees therefore confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the charity.

Statement of trustees responsibilities

LEGAL

Company secretarial and governance advice is provided by Brabners LLP.

Board Sub Committees

Finance and Governance Committee: The FGC, comprising of minimum of two Trustees and members of the Leadership team, meets quarterly to consider financial matters, risk management, governance and business continuity, and reports to the board of Trustees accordingly.

Quality Committee: Provide oversight and guidance on audit, assurance, and compliance matters to ensure the organisation's adherence to legal, regulatory, and ethical standards. The Committee's primary purpose is to support the Board of Directors in fulfilling its fiduciary responsibilities by monitoring and evaluating the effectiveness of internal control systems, risk management, and compliance processes across the organisation.

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.

Auditors

Champion Accountants LLP were appointed as auditors for the audit of the financial statements for the year ended 31 March 2025 and subsequent years.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies.

Approved by the Board of Trustees on and signed on its behalf by:

Date: 22/12/2025

Signature: A Rowan .....

Mr Anthony Rowan

HOME SINCE 1883

TURNER

MORE SPACE,
LESS PACE

Dingle Lane, L8 9Rn Liverpool

0151 727 41 77

www.turnerliverpool.com

Charity registration number 1022689

Company registration number 02821762 (England and Wales)

THE TURNER HOME

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

THE TURNER HOME

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF THE TURNER HOME

Opinion

We have audited the financial statements of The Turner Home (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including 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 2025 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 financial statements 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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

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

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

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We understood the legal and regulatory frameworks applicable to the Charity and its sector, identifying the Charities Act 2011, the Health and Social Care Act 2008, Employment regulation, and Health and Safety legislation as most significant. We assessed the Charity's compliance by inquiring with management and evaluated the financial statements' susceptibility to material misstatement, including fraud. Audit procedures included assessing control effectiveness to prevent and detect fraud, understanding governance's consideration of control override or inappropriate influence, challenging management's assumptions and judgements in significant accounting estimates, and identifying and testing journal entries, especially those with unusual account combinations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Peter Buck FCA, DChA (Senior Statutory Auditor)
For and on behalf of Champion Accountants LLP, Statutory Auditor
Chartered Accountants
7-9 Station Road
Hesketh Bank
Preston
Lancashire
PR4 6SN
Date: 22/12/2025

Champion Accountants LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

THE TURNER HOME

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year	Notes	Unrestricted funds 2025 £	Total 2024 £
Income and endowments from:			
Donations and legacies	3	37	19,546
Charitable activities	4	4,734,215	4,200,209
Investments	5	5,938	3,093
Other income	6	12,426	300
Total income		4,752,616	4,223,148
Expenditure on:			
Charitable activities	7	4,435,336	4,155,738
Total expenditure		4,435,336	4,155,738
Net income		317,280	67,410
Net movement in funds	9	317,280	67,410
Reconciliation of funds:			
Fund balances at 1 April 2024		1,326,793	1,259,383
Fund balances at 31 March 2025		1,644,073	1,326,793

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

THE TURNER HOME

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Prior financial year	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income and endowments from:				
Donations and legacies	3	1,846	17,700	19,546
Charitable activities	4	4,200,209	-	4,200,209
Investments	5	3,093	-	3,093
Other income	6	300	-	300
Total income		4,205,448	17,700	4,223,148
Expenditure on:				
Charitable activities	7	4,126,395	29,343	4,155,738
Total expenditure		4,126,395	29,343	4,155,738
Net income/(expenditure)		79,053	(11,643)	67,410
Transfers between funds		300,003	(300,003)	-
Net movement in funds	9	379,056	(311,646)	67,410
Reconciliation of funds:				
Fund balances at 1 April 2023		947,737	311,646	1,259,383
Fund balances at 31 March 2024		1,326,793	-	1,326,793

THE TURNER HOME

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	13		1,418,728		1,351,872
Current assets					
Stocks	14	12,122		7,439	
Debtors	15	773,483		540,478	
Cash at bank and in hand		413,990		406,643	
		1,199,595		954,560	
Creditors: amounts falling due within one year	17	(710,453)		(739,639)	
Net current assets			489,142		214,921
Total assets less current liabilities			1,907,870		1,566,793
Creditors: amounts falling due after more than one year	18		(263,797)		(240,000)
Net assets			1,644,073		1,326,793
The funds of the charity					
Unrestricted funds	21		1,644,073		1,326,793
			1,644,073		1,326,793

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

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

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 22/12/2025

A Rowan

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Mr A Rowan

Trustee

Company registration number 02821762 (England and Wales)

THE TURNER HOME

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Cash flows from operating activities					
Cash generated from operations	**24**		53,550		16,020
Investing activities					
Purchase of tangible fixed assets		(139,645)		(44,645)	
Investment income received		5,938		3,093	
Net cash used in investing activities			(133,707)		(41,552)
Financing activities					
Proceeds from new bank loans		87,504		209,359	
Net cash generated from financing activities			87,504		209,359
Net increase in cash and cash equivalents			7,347		183,827
Cash and cash equivalents at beginning of year			406,643		222,816
Cash and cash equivalents at end of year			413,990		406,643

1 Accounting policies

Charity information

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

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association as amended by special resolutions dated 28 June 2004, 17 March 2015 and 17 March 2019, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

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

1.2 Going concern

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

1.3 Charitable funds

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

Designated funds are free reserves that have been designated by the trustees for specific purposes. These are further disclosed in the notes to the accounts.

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

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

1.4 Income

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

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

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

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

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

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% on cost
Fixtures and fittings	20% on cost
Computers	25% on cost
Motor vehicles	20% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 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).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies **(Continued)**

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	37	-	37	358	-	358
Grants	-	-	-	1,488	17,700	19,188
	37	-	37	1,846	17,700	19,546

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Provision of residential services		
Residential care	4,734,215	4,198,169
Charitable rental income	-	2,040
	4,734,215	4,200,209

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	5,938	3,093

6 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Sundry income	12,426	300

7 Expenditure on charitable activities

	Provision of residential services 2025 £	Provision of residential services 2024 £
Direct costs		
Staff costs	2,902,222	2,542,957
Depreciation and impairment	72,790	60,037
Motor	-	5,179
Repairs	341,792	199,010
Domestic expenses	445,497	424,373
Other related expenses	447,883	711,601
Other expenses	102,751	137,494
Bad debts	9,934	4,528
	4,322,869	4,085,179
Share of support and governance costs (see note 8)		
Support	112,467	70,559
	4,435,336	4,155,738
Analysis by fund		
Unrestricted funds - general	4,435,336	4,126,395
Restricted funds	-	29,343
	4,435,336	4,155,738

8 Support costs allocated to activities

	2025 £	2024 £
Governance costs	112,467	70,559
Analysed between:		
Provision of residential services	112,467	70,559

Governance costs comprise:	2025 £	2024 £
Audit fees	14,770	16,340
Legal and professional	97,697	54,219
	112,467	70,559

9 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	14,770	16,340
Depreciation of owned tangible fixed assets	72,789	60,037

10 Trustees

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

11 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Nursing staff	90	91
Administration	9	5
Total	99	96

Employment costs	2025 £	2024 £
Wages and salaries	2,615,044	2,298,007
Social security costs	239,307	206,086
Other pension costs	47,871	38,864
	2,902,222	2,542,957

The number of employees whose annual remuneration was more than £60,000 is as follows None (2024: None):

	2025 Number	2024 Number
£60,001 - £70,000	2	1

Remuneration of key management personnel

During the year the employment benefits of the Key Management Personnel, as detailed in the Trustees Report, totaled £243,641 (2024: £246,757)

12 Taxation

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

13 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2024	1,350,000	263,981	22,760	19,274	1,656,015
Additions	-	139,645	-	-	139,645
At 31 March 2025	1,350,000	403,626	22,760	19,274	1,795,660
Depreciation and impairment					
At 1 April 2024	99,270	168,835	16,764	19,274	304,143
Depreciation charged in the year	27,000	42,643	3,146	-	72,789
At 31 March 2025	126,270	211,478	19,910	19,274	376,932
Carrying amount					
At 31 March 2025	1,223,730	192,148	2,850	-	1,418,728
At 31 March 2024	1,250,730	95,146	5,996	-	1,351,872

14 Stocks

	2025	2024
	£	£
Raw materials and consumables	12,122	7,439

15 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Trade debtors	363,646	305,775
Other debtors	8,547	20,274
Prepayments and accrued income	401,290	214,429
	773,483	540,478

16 Loans and overdrafts

	2025	2024
	£	£
Bank loans	336,863	249,359
Payable within one year	73,066	9,359
Payable after one year	263,797	240,000

17 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Bank loans	16	73,066	9,359
Other taxation and social security		67,849	63,683
Deferred income	19	104,659	173,416
Trade creditors		221,828	233,504
Other creditors		115,004	160,291
Accruals		128,047	99,386
		710,453	739,639

18 Creditors: amounts falling due after more than one year

	Notes	2025 £	2024 £
Bank loans	16	263,797	240,000

19 Deferred income

	2025 £	2024 £
Arising from government grants	21,764	21,764
Other deferred income	82,895	151,652
	104,659	173,416

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	104,659	173,416
Movements in the year:		
Deferred income at 1 April 2024	173,416	48,960
Released from previous periods	(151,652)	(48,960)
Resources deferred in the year	82,895	173,416
Deferred income at 31 March 2025	104,659	173,416

20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

20 Restricted funds (Continued)

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
New wing fund	56,000	-	(2,000)	(54,000)	-
Generator fund	10,000	-	-	(10,000)	-
Eric Fisher wing fund	198,768	-	(8,643)	(190,125)	-
Lift fund	46,878	-	(1,000)	(45,878)	-
Liverpool City Council	-	17,700	(17,700)	-	-
	311,646	17,700	(29,343)	(300,003)	-

21 Unrestricted funds

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

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
General funds	1,326,793	4,752,616	(4,435,336)	-	1,644,073

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	947,737	4,205,448	(4,126,395)	300,003	1,326,793

22 Analysis of net assets between funds

	Unrestricted funds 2025 £
At 31 March 2025:	
Tangible assets	1,418,728
Current assets/(liabilities)	489,142
Long term liabilities	(263,797)
	1,644,073

22 Analysis of net assets between funds (Continued)

	Unrestricted funds 2024 £
At 31 March 2024:	
Tangible assets	1,351,872
Current assets/(liabilities)	214,921
Long term liabilities	(240,000)
	1,326,793

23 Related party transactions

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

24 Cash generated from operations

	2025 £	2024 £
Surplus for the year	317,280	67,410
Adjustments for:		
Investment income recognised in statement of financial activities	(5,938)	(3,093)
Depreciation and impairment of tangible fixed assets	72,790	60,037
Movements in working capital:		
(Increase)/decrease in stocks	(4,683)	2,734
(Increase) in debtors	(233,005)	(110,038)
(Decrease) in creditors	(24,137)	(125,486)
(Decrease)/increase in deferred income	(68,757)	124,456
Cash generated from operations	53,550	16,020

25 Analysis of changes in net funds

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash at bank and in hand	406,643	7,347	413,990
Loans falling due within one year	(9,359)	(63,707)	(73,066)
Loans falling due after more than one year	(240,000)	(23,797)	(263,797)
	157,284	(80,157)	77,127

26 Going Concern

The financial statements are prepared on a Going Concern basis, which the Trustees/Directors believe to be appropriate having considered the foreseeable future. Although the reserve levels fall below the target level, the Charity has made significant improvements over the course of the year, and the unrestricted funds have generated a surplus for the Charity. This is expected to continue for the foreseeable future. Budgets are prepared on a prudent basis of less than maximum occupancy, and these are showing that continued surpluses can be expected. Increased occupancy levels would generate further general funds. The trustees will continue to explore other avenues to raise additional funding.

TURNER HOME

England & Wales - Charity number 1022689

Accounts

HOME SINCE 1883

TURNER

MORE SPACE,
LESS PACE

Turner Home Trustees Annual Report and Financial Statements

Dingle Lane, L8 9RN Liverpool
0151 727 41 77
www.turnerliverpool.com

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IX. The Future

X. Statement of trustees responsibilities

Legal and Administrative Details

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

Charity registration number:	1022689
Company registration number:	02821762
Chair of the Trustees:	Martin Farran (appointed 19.07.2024)
Bankers:	Barclays Bank plc 48b & 50 Lord Street Liverpool L2 1TD
Registered Auditors:	Champion Accountants LLP 7-9 Station Road Hesketh Bank Preston PR4 6SN
Registered Office:	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.
Key management personnel:	Mr Karol Zwolinski – Managing Director Mrs Laura Smith – Head of Finance and People Mrs Natalie DeSilva – CQC Registered Manager Mrs Beth Roberts – Clinical Manager
Trustees:	Mr Anthony Rowan Mrs Helen White Mrs Catherine Johnson (appointed 19.07.2024) Mr Oliver Beaumont Mr Gary Wormald (appointed 19.07.2024) Mr Steven Draper

Chairman's Introduction and Review of Achievements

A warm welcome to our annual report.

Firstly, on behalf of all our residents and their families, may I say thank you to all our wonderful supporters, in particular recognise the dedication and professionalism of the staff team, for their ongoing commitment to ensuring our Charity can continue to grow and develop, ensuring we are able to provide high quality support 365 days a year, to meet local needs.

Arguably the health and social care system is under the greatest pressure ever, and as such we have a critical role to maintain and grow the support required to meet local needs. As a specialist Mental Health focussed charity, it is imperative we remain fit for purpose and fit for the future, ensuring we have the right level of funds and our income is sustainable, so we can deliver our ambitions and continue to develop both in terms of the quality of offer, plus range of services.

This year:

- *We have developed our strategy, vision and delivery of specialist MH Nursing Care.*
- *We have established a new, experienced and capable senior team.*
- *We have had highly effective recruitment, with a significant reduction in agency staffing.*
- *We have increased occupancy.*
- *We have continued our quality improvement journey, systematically addressing issues previously identified.*
- *We have engaged local architects to support the development of robust plans to maximize the use of the building*
- *We have successfully attracted additional funding to invest in the fabric of the building.*
- *We have developed our website, and draft marketing strategy.*
- *We have strengthened our Board, as several Trustees have retired, we have recruited new Trustees with a wealth of experience across social care, health / NHS, local government, legal services etc.*
- *We made further enhancements to our already strong governance to continually improve the robustness and effectiveness of how we operate, and developed a series of Board / Trustee led sub groups*

Engaging with our residents and staff and volunteers ensuring everyone has a voice, feels heard is essential to making sure we have a culture where everyone feels valued, part of a team and has the opportunity for personal growth and development.

This year we will:

- *Continue to improve our progressive, people centred approach with a particular focus on best in class culture, which we recognise as important to be valued as an 'employer of choice'.*
- *Implement a refreshed Business Development Strategy and Action Plan.*
- *Continue to develop our workforce strategy to ensure full staffing, and the benefits it brings to our people – residents and staff.*
- *Implement and utilise the "Friends of Turner" policy, to increase the use of supporters and key stakeholders.*
- *Utilise the additional funding to invest in the building to increase the quality of the offer and number of beds.*
- *Explore the opportunities to expand the services we offer to meet local needs, while maintaining our USP.*
- *In shaping the future of our Charity, our aim is to lead the way in bringing the hospital to the patient and to this end we have big, brave, and bold aspirations over the coming years as set out in the Forward Look section.*

This annual report will inform you further of the achievements, challenges and performance of our Charity over the last 12 months, in line with our strategy, all of which have been made possible thanks to the dedication and commitment of all our supporters, staff, and volunteers.

Together, we will continue to improve the services we provide, both in terms of quality and range – ensuring those who use our services "live their best lives".

Mr M. Farran
Chair, on behalf of the board of Trustees

Chairman's Introduction and Review of Achievements

Key Achievements

- Mission and Values Definition: We successfully defined our mission, core purposes, and values through collaboration with teams and residents, aligning branding with our operational ethos.
- Launch of Master Plan 2023-2025: We launched our Master Plan 2023-2025, focusing on further developing our services and enhancing co-productive approaches with residents and staff.
- Stakeholder Feedback: We listened to feedback from stakeholders, using insights to drive improvements. Significant increases in Net Promoter Scores, with employee satisfaction reaching a score of 40 and resident satisfaction a score of 45. Feedback is shared in meetings, newsletters, and displayed on "you said, we did" boards.
- Continuous Learning and Development: We partnered with specialised training providers to offer courses such as ABI Awareness, Communication and Positive Behaviour Support, and Diabetes Awareness. Created opportunities for staff to take lead roles in key areas, leveraging their skills and experiences.
- Resident Involvement: Residents actively participate as partners in their care, contributing to recruitment decisions and shaping daily operations. Our Master Plan emphasizes co-productive approaches, ensuring residents have an equal voice in shaping the services and care they receive, fostering true partnerships in every aspect of care delivery.
- Values-based Recruitment Success: We implemented values-based recruitment, hiring over 40 healthcare assistants, strengthening nursing teams, and addressing sector-wide recruitment challenges, maintaining consistent care quality.
- Expanded Multidisciplinary Care: We invested in a retained GP, physiotherapist, and regular medical services, ensuring residents receive comprehensive care, including annual eye tests and hearing checks. Commissioned and delivered 384 hours of additional physiotherapy services and 120 hours of chiropody care for our residents.
- Technology for Safety and Care: Introduced a new electronic care planning system and invested in fall prevention tools and alert systems, improving safety and care delivery.
- Medication Management Enhancements: We engaged an external consultant to review and improve medication management practices, resulting in higher audit scores from external medication management teams.
- Quality and Compliance Improvements: We appointed a Quality Assistant to focus on infection control and service compliance. Established a robust Audit and Governance Committee to oversee quality and regulatory adherence.
- Ongoing Governance Development: We strengthened governance through regular audits in care delivery, medication administration, and health and safety protocols, driving continuous improvements across the organisation.
- External Validation and Inspections: We engaged with health, safety, and compliance experts, achieving outstanding ratings, including a perfect 5/5 from the Food Standards Agency
- Staffing Innovations: We reduced vacant staffing hours by 90%, ensuring balanced staff-to-resident ratios and promoting better care. Made significant strides in addressing staffing challenges by introducing innovative recruitment strategies.
- Nursing Student Placements: We provided 2,691 hours of nursing student placements, contributing to the development of future healthcare professionals.

Executive Summary

Trustees report

The Trustees, who are also directors of the Charity for the purposes of the Companies Act, submit the annual report and audited financial statements for the year ended 31 March 2024. The Trustees have adopted the provisions of the Statement of Recommended Practice 2019 Accounting and Reporting for Charities second edition, October 2019, in preparing the annual report and financial statements of the Charity.

About us

Turner Home is a specialist mental health nursing care home dedicated to providing high-quality, tailored support exclusively for men with complex mental health needs, memory loss, and acquired brain injuries. Our distinctive approach lies in offering a men-only environment, something that is rare in the social care sector, allowing us to address specific needs more effectively.

We are dedicated to recognising the best in everyone, helping residents rediscover themselves and find happiness. We support men who have faced significant changes due to illness or injury, enabling them to better respond to their thoughts and feelings, stay safe and maintain hope. Our vision is to create a world where these men feel secure and supported, enabling them to manage challenges and live fulfilling lives without fear or isolation. Rooted in values of belonging, adaptability, uplifting interactions, and nurturing care, we foster an inclusive environment where everyone feels accepted. We aim to always remain proactive in our support, bring joy to our residents, and provide thoughtful, attentive care.

Finances

Turner Home operates with a budget based on 55 placements. Our income sources include funding from local authorities and ICBs, private placements, and student practice placements funded by NHS England (NHSE). The key baseline figures include costs related to staffing, facilities, and compliance, balanced by income from these diverse funding streams.

Future Plans

The future of Turner Home will focus on maximising income from existing services and controlling costs to stabilise finances and enable growth.

Vision, Mission and Core Purpose

MISSION

We support those who, through illness or injury, have altered perceptions of the world, helping them to respond differently to their thoughts and feelings, to stay safe, be happy and to have hope.

VISION

We live in a world where men experiencing significant changes in their thoughts, feelings or behaviours feel safe and supported to find ways to manage, to work through their challenges and to keep on living their life without fear or isolation.

OUR VALUES

HOME SINCE 1883
TURNE
MORE SPACE. LESS PACE

BELONGING

We feel proud to be part of Turner

We keep an open mind, recognising other's needs and never judging them.

We believe in fairness and make sure everyone is included.

We keep our eyes open, remaining observant to what's happening around us.

DOING

We are fluid and adaptable, always ready to help.

We go out of our way to make things happen.

We work hard and effectively juggle our responsibilities.

We always want things to improve and do an even better job.

UPLIFTING

We love to have fun and enjoy a good sense of humour.

We like to put smiles on people's faces.

We find the positives and quickly bounce back from the occasional bad days.

We recognise each other's strengths and hidden talents.

NURTURING

We do thoughtful things that show we care.

We are generous and go above and beyond.

We help people to feel safe and secure.

We take time to get to know people and listen to them.

Service Offer

Our main business model focuses on 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.

We 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.

MARKET DEMAND

Our primary customers are local authorities responsible for funding placements for individuals with complex mental health needs. Local authorities recognise the importance of our care home that cater exclusively to men with diagnoses such as mental health challenges, memory loss, and acquired brain injuries. Turner Home stands out as one of the few care homes providing this unique and essential service, making it an attractive option for local authorities seeking appropriate placements for their clients.

WHY LOCAL AUTHORITIES CHOOSE TURNER HOME

Turner Home's specialized care for men with complex mental health needs makes us a preferred partner for local authorities. By addressing a critical community need, we align with authorities' objectives to provide focused care. Our commitment to residents' well-being and improved outcomes strengthens collaborations with councils like Liverpool City Council, comprising 60% of our income. Turner Home's tailored approach makes us the go-to choice for local authorities seeking specialized care solutions.

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.

Performance Management

At Turner Home, we prioritise the comprehensive monitoring of all essential aspects of our business operations, with a focus on quality assurance. We closely oversee key areas including financial management and governance, quality and compliance, as well as residents' individual goals and aspirations.

QUALITY ASSURANCE

FINANCIAL MANAGEMENT AND GOVERNANCE

Our Finance and Governance Committee provides oversight and assurance on our financial management and governance processes. This committee ensures that we adhere to best practices in financial reporting, budget management, and governance standards. Its primary purpose is to offer independent assurance to the Board of Trustees on the adequacy and effectiveness of our financial controls, reporting systems, and governance framework. This oversight is crucial to maintaining our financial health and operational integrity.

QUALITY COMITTIEE

The Quality Committee plays a vital role in Turner Home's governance. This committee focuses on audit, assurance, and reporting arrangements, which are fundamental to good governance. Its purpose is to provide independent assurance to the Board of Trustees regarding our compliance, risk management, and control frameworks, aligning with the Board Assurance Framework and regulatory requirements. The committee oversees internal and external audits, ensuring that efficient and effective assurance arrangements are in place, which is essential for maintaining transparency and accountability.

THIRD PARTY ASSURANCE

We measure our performance through a variety of methods, including conducting regular financial and regulatory audits, monitoring the achievement of individual resident objectives, gathering feedback from residents and their families, and undergoing external audits by regulatory bodies such as the ICB, Mersey Care NHS FT, the Fire Regulator, the CQC and Local Authorities. These approaches enable Turner Home to maintain high standards of care, financial integrity, operational excellence, and adherence to regulatory requirements and best practices

Our Impact

SUMMARY OF THE YEAR

Our unique men-only environment enables us to effectively address mental health, memory loss, and acquired brain injuries. Through collaboration with staff and residents, we have defined our mission and values, aligning them with our operational goals.

By listening to stakeholder feedback, we have improved satisfaction levels, achieving employee Net Promoter Scores of 40 and resident scores of 45. Our well-being programs, including Employee Assistance and counselling services, provide vital support to staff.

Residents are integral to our recruitment and decision-making processes, creating meaningful partnerships in care. Our Master Plan 2023-2025 focuses on developing these co-productive approaches and enhancing services.

The clinical team consistently delivers high levels of patient care, as evidenced by internal and external peer review audits, and continues to provide proactive interventions. We are committed to maintaining high standards through strong clinical governance and continuous improvement. Regular audits and reviews ensure quality care, while investments in multidisciplinary services and technology further enhance resident safety and experience. This dedication to clinical excellence and resident partnership helps create a safe, supportive, and inclusive environment at Turner Home.

RESIDENTS IMPACT - OUR TEAM

At Turner Home, our focus is on delivering a holistic, wraparound approach to care, ensuring our residents receive the highest quality of support tailored to their individual needs. Our dedicated clinical team, led by a highly experienced Clinical Manager (RMN), includes a diverse mix of eight skilled nurses (RGN, RMN, RLND). Together, they oversee a team of five team leaders and 63 healthcare assistants (HCAs), working in unison to provide round-the-clock care. This multidisciplinary team brings a wealth of expertise to support residents with complex mental health needs, memory loss, and acquired brain injuries, ensuring every aspect of care is covered.

Supporting the clinical team is our CQC-registered Operational Manager, who leads efforts to maintain service compliance and drive safety improvements across the home. This focus on regulatory adherence and best practices guarantees that our residents are not only cared for in a safe and well-managed environment but also in one where continuous improvement is a priority. Our commitment to safety and service quality means that every resident can live in comfort and with confidence.

In addition to clinical care, residents benefit from the support of our catering and housekeeping teams, who ensure that daily living needs are met, creating a homely, clean, and nurturing environment. To further enhance the experience of our residents, we provide additional services such as physiotherapy and access to a retained GP.

Our Impact

RESIDENTS IMPACT - TECHNOLOGY

The integration of assistive technology in healthcare is increasingly vital, with around 1.7 million people in England currently using such devices to support their care. At Turner Home, we have implemented a cloud-based solution that allows our teams to track and monitor resident data remotely, providing real-time access and enabling proactive, timely interventions. This system enhances our ability to respond effectively to residents' needs and identify potential issues early.

Additionally, we utilise the Eagle Lifting Cushion, which safely assists staff in lifting individuals who have fallen. This device not only reduces the risk of injury to carers by eliminating the need for manual lifting but also provides a stable and secure lift for residents. Our experience with assistive technology has been overwhelmingly positive, enhancing care quality, safety, and operational efficiency as we strive to improve the lives of our residents.

IMPACT ON OUR PEOPLE AND COMMUNITY

Turner Home is deeply committed to creating a positive and lasting impact not only on the lives of our residents but also on our employees, the local community, and the future healthcare workforce.

Situated in one of Liverpool's most economically challenged area, Turner Home plays a significant role in generating employment opportunities and offering fair wages, ensuring that our staff's hard work and dedication are acknowledged and appreciated.

Our partnership with local Universities allows us to host nursing and social work placements, providing students with hands-on experience that enriches their theoretical knowledge. This collaboration is truly beneficial for everyone involved: students develop practical skills, our teams gain fresh insights, and our residents receive top-quality care from skilled and compassionate professionals. Between April 23 and March 24 we proudly hosted 2,691 hours of student placements, demonstrating our commitment to nurturing the next generation of healthcare professionals.

As custodians of the Grade II listed building, Turner Home continues to fulfill its original mission of providing care and support for men facing mental health challenges. Our dedication to preserving our heritage not only enriches the character of our community but also ensures that the history and legacy of the building are treasured and upheld for generations to come.

Finances

Turner Home operates primarily on funding provided by local authorities and by Integrated Care Boards (ICBs) which cover the nursing element known as Funded Nursing Care (FNC). Our budget is structured around maintaining 55 placements.

FEES

The fees for existing residents are determined by the hosting local authority and are reviewed annually to account for changes in the socio-economic landscape. For privately funded placements and those outside the Liverpool City Region, we utilise a personalised banding system to set our fees. This system allows us to tailor pricing based on the specific needs and circumstances of each resident, ensuring fairness and transparency.

OTHER INCOME

We have diversified our income streams by providing student practice placements, which are funded by NHS England (NHSE). This not only brings in additional revenue but also supports the development of future healthcare professionals.

KEY COSTS

At Turner Home, we diligently manage various operational costs to maintain our high standards of care and services. These expenses primarily comprise staffing, training, utilities, maintenance, regulatory compliance and medical supplies. Our dedicated team closely monitors and optimises these costs, striking a delicate balance between providing top-quality care and ensuring financial sustainability.

To maintain a sustainable operation, we carefully review and adjust our service fees annually. This process is especially crucial for residents whose funding comes from local authorities, as we strive to align our pricing with prevailing economic conditions and the costs of providing exceptional care. In essence, our approach to managing key costs is a dynamic and multifaceted endeavour that ensures the well-being of our residents without compromising the financial viability of Turner Home.

FUTURE PROJECTIONS

Our financial model assumes that we will maintain at least 93% occupancy throughout the three-year cycle. This high occupancy rate, combined with our diversified income streams, ensures that Turner Home remains financially robust and capable of delivering exceptional care to our residents.

Summary Financial Statements

	2023-24	2022-23
INCOME		
RESIDENTIAL & NURSING	£4,198,169	£3,504,446
OTHER	£24,979	£7,282
TOTAL INCOME	**£4,223,148**	**£3,511,728**
EXPENDITURE		
COST OF CARE	£4,085,179	£3,501,105
SUPPORT COSTS	£70,559	£89,130
TOTAL EXPENDITURE	£4,155,738	**£3,590,235**
NET INCOME	£67,410	**(£78,507)**
NET MOVEMENT IN FUNDS	£67,410	**(£28,507)**

RESERVES AND INVESTMENT POLICY

After reviewing the operational requirements of the Charity, the Trustees have determined that it is necessary to maintain three months' worth of unrestricted reserves, based on the unrestricted direct charitable expenditure for last year, which equates to £1,032,000.

At the end of the year, the Charity held general free funds totalling £216,000 (funds that are not restricted or otherwise designated for specific purposes). After deducting net long-term assets (fixed assets (£1,351,000) less loans due after more than one year (£240,000) totalling £1,111,000) which, therefore, are not liquid funds. Consequently, the net current assets available for day-to-day use are £216,000, which corresponds to 0.6 months' unrestricted charitable expenditure. The Trustees will endeavour to increase the level of general reserves to align with the reserves policy.

The trustees regularly review investment opportunities aligned to the needs of the Charity. When opportunity presents itself investments will be made which benefit the longevity of the Charity.

Risk and Relationships

MAIN RISKS

Financial Stability

Level of Risk: High

Ensuring consistent funding from local authorities and maintaining a balanced budget can be challenging, especially with fluctuating economic conditions and potential changes in government funding policies.

Mitigation Strategy:

- Diversification: Continue to diversify income streams through private placements and student practice placements as well as BDI Initiatives
- Annual Fee Reviews: Regularly review and adjust fees based on the socio-economic landscape to ensure they cover costs and generate a surplus.
- Cost Management: Implement stringent cost management practices to ensure operational efficiency.

Reputation Management

Level of Risk: Medium

Maintaining a positive reputation is crucial for attracting residents and securing funding. Negative incidents or reviews could significantly impact the business.

Mitigation Strategy:

- Quality Assurance: Implement robust quality assurance processes to ensure high standards of care and service.
- Feedback Systems: Establish effective feedback mechanisms to quickly address any issues or concerns raised by residents and their families.
- Community Engagement: Engage with the local community and stakeholders to build strong, positive relationships and a supportive network.

Competition

Level of Risk: Medium

The presence of other care homes and new entrants into the market can pose a competitive threat.

Mitigation Strategy:

- Unique Selling Proposition: Emphasise Turner Home's unique focus on men-only care with specialised services for complex mental health issues, memory loss, and acquired brain injuries.
- Quality of Care: Maintain and continually improve the high standard of care to build and sustain a strong reputation.
- Marketing and Outreach: Increase marketing efforts to highlight Turner Home's unique offerings and success stories.

Risk and Relationships

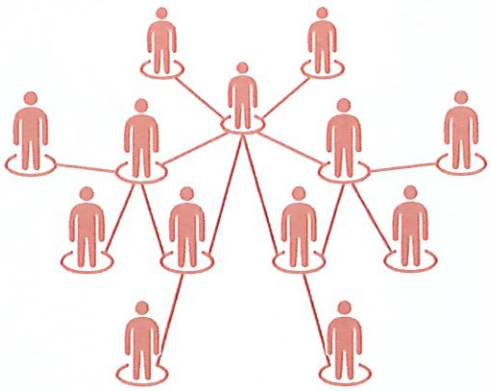
KEY STRATEGIC RELATIONSHIPS

At Turner Home, we collaborate with a diverse range of partners and supporters to ensure adherence to best practices and to continually enhance our services. We work closely with multidisciplinary teams, including doctors, nurses, therapists, and social workers, to provide comprehensive care for our residents. This collaborative approach ensures that all aspects of each resident's health and well-being are thoroughly addressed.

We also engage with commissioners from local authorities and health services to secure funding and placements, aligning our services with the needs and expectations of both the community and funding bodies. Additionally, our trustees, along with former trustees who remain involved, offer valuable oversight and strategic guidance. Their experience helps shape our policies and ensures robust governance.

To support our growth and operational excellence, we consult with external experts in business development, marketing, catering, and heritage and building. These consultants help us expand our services, deliver high-quality meals, and maintain our facilities to the highest standards. Independent inspectors also play a crucial role by assessing and enhancing our services, guiding us in improving our Care Quality Commission (CQC) ratings and meeting regulatory standards.

We actively engage with the relatives and families of our residents. Their feedback is essential for refining our care services and ensuring a supportive environment. By leveraging the expertise of these partners, along with the insights from families, Turner Home is well-positioned to maintain high standards of care and continually strive for excellence in all areas of our operations.



The Future

MAXIMISING INCOME AND MANAGING COSTS FOR A RESILIENT FUTURE

We recognise the importance of focusing on maximising income from existing services and controlling costs. These efforts are crucial for stabilising our finances in the short term, providing a solid foundation for future growth and diversification of our offerings. To achieve this, we have established both short-term and long-term goals for each of our three core themes of work.

THEME ONE: MAXIMISING THE MARGIN WE DERIVE FROM OUR BUILDING

Our strategy focuses on balancing the preservation of our historical heritage with the need for increased capacity and enhanced care offerings. The "25 Project" exemplifies this approach, as we explore opportunities to extend the Turner building, optimise the number of rooms, and create a specialised zone for high-end care packages. By actively pursuing grant funding for professional assessments related to building expansion, we demonstrate our commitment to preserving the integrity of our historical site while investing in the future of our organisation and the well-being of those we serve.

THEME TWO: MAXIMISING THE MARGIN WE DERIVE FROM EXISTING 'IN-HOUSE SERVICES'.

Our strategy revolves around leveraging our existing resources and expertise to develop new, innovative in-house services that address unmet needs within our community. By exploring initiatives such as Meals on Wheels, we aim to collaborate with other care providers, including domiciliary care, extra care, and residential sites, to expand our reach and ensure that vulnerable individuals receive essential nutrition and support.

THEME THREE: EXPLORING OPPORTUNITIES FOR DIVERSIFICATION IN OUR DIRECT CARE SERVICE

Our strategy centers on broadening our scope of services and addressing the diverse needs of our community by establishing complementary care offerings. Through thoughtful investment and strategic planning, we will overcome initial financial hurdles to implement essential services, such as complex respite, extra care, specialist supported living, domiciliary care, and community mental health preventative services.

THEME FOUR: WORKING TOWARDS NET ZERO CARBON FOOTPRINT

Our strategy is focused on embracing environmental sustainability as a core principle, setting tangible goals for reducing our carbon footprint, and fostering a culture of continuous improvement. We are committed to taking decisive action in response to the environmental audit, leveraging the expertise of our in-house Environmental Sustainability Group and the identified opportunities to drive positive change.

Statement of trustees responsibilities

TRUSTEES GOVERNANCE

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 a 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.

Leadership Team

The running of the Charity and subsidiaries led by the Managing Director is undertaken by the Leadership team following delegated powers of authority.

The Leadership team consists of:

- Managing Director
- Head of Finance
- Operations Manager
- Clinical Manager

The remuneration packages of the Leadership team are benchmarked against those of similar organisations and are reviewed annually by the Trustees.

Statement of trustees responsibilities

Legal

Company secretarial and governance advice is provided by Brabners LLP.

Board Sub Committees

1. **Finance and Governance Committee:** The FSC, comprising of minimum of two Trustees and members of the Leadership team, meets quarterly to consider financial matters, risk management, governance and business continuity, and reports to the board of Trustees accordingly.
2. **Quality Committee:** Provide oversight and guidance on audit, assurance, and compliance matters to ensure the organisation's adherence to legal, regulatory, and ethical standards. The Committee's primary purpose is to support the Board of Directors in fulfilling its fiduciary responsibilities by monitoring and evaluating the effectiveness of internal control systems, risk management, and compliance processes across the organisation.

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.

Auditors

Champion Accountants LLP were appointed as auditors for the audit of the financial statements for the year ended 31 March 2024 and subsequent years.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies.

Approved by the Board of Trustees on and signed on its behalf by: 20-12-2024

Date:

Signature: .....

Mr Anthony Rowan

THE TURNER HOME

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF THE TURNER HOME

Opinion

We have audited the financial statements of The Turner Home (the 'charity') for the year ended 31 March 2024 which comprise and notes to the financial statements, including 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 2024 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 financial statements 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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE TURNER HOME

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

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

P Buck

Peter Buck FCA, DChA (Senior Statutory Auditor)
for and on behalf of Champion Accountants LLP

20/12/2024

Chartered Accountants
Statutory Auditor

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

Champion Accountants LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

THE TURNER HOME

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income and endowments from:							
Donations and legacies	3	1,846	17,700	19,546	2,500	-	2,500
Charitable activities	4	4,200,209	-	4,200,209	3,508,186	-	3,508,186
Investments	5	3,093	-	3,093	510	-	510
Other income	6	300	-	300	532	-	532
Total income		4,205,448	17,700	4,223,148	3,511,728	-	3,511,728
Expenditure on:							
Charitable activities	7	4,126,395	29,343	4,155,738	3,578,592	11,643	3,590,235
Total expenditure		4,126,395	29,343	4,155,738	3,578,592	11,643	3,590,235
Net income/(expenditure)		79,053	(11,643)	67,410	(66,864)	(11,643)	(78,507)
Transfers between funds		300,003	(300,003)	-	-	-	-
Other recognised gains and losses:							
Revaluation of tangible fixed assets		-	-	-	50,000	-	50,000
Net movement in funds	9	379,056	(311,646)	67,410	(16,864)	(11,643)	(28,507)
Reconciliation of funds:							
Fund balances at 1 April 2023		947,737	311,646	1,259,383	964,601	323,289	1,287,890
Fund balances at 31 March 2024		1,326,793	-	1,326,793	947,737	311,646	1,259,383

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

THE TURNER HOME

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	13		1,351,872		1,367,266
Current assets					
Stocks	14	7,439		10,173	
Debtors	15	540,478		430,440	
Cash at bank and in hand		406,643		222,816	
		954,560		663,429	
Creditors: amounts falling due within one year	17	(739,639)		(741,312)	
Net current assets/(liabilities)			214,921		(77,883)
Total assets less current liabilities			1,566,793		1,289,383
Creditors: amounts falling due after more than one year	18		(240,000)		(30,000)
Net assets excluding pension liability			1,326,793		1,259,383
Net assets			1,326,793		1,259,383
The funds of the charity					
Restricted income funds	20		-		311,646
Unrestricted funds			1,326,793		947,737
			1,326,793		1,259,383

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024, although an audit has been carried out under section 144 of the Charities Act 2011.

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

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2024

The financial statements were approved by the trustees on 20-12-2024

.....

Mr A Rowan
Trustee

Company registration number 02821762 (England and Wales)

THE TURNER HOME

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from operations	24		16,020		66,958
Investing activities					
Purchase of tangible fixed assets		(44,645)		(62,853)	
Investment income received		3,093		510	
Net cash used in investing activities			(41,552)		(62,343)
Financing activities					
Proceeds from new bank loans		209,359		-	
Net cash generated from/(used in) financing activities			209,359		-
Net increase in cash and cash equivalents			183,827		4,615
Cash and cash equivalents at beginning of year			222,816		218,201
Cash and cash equivalents at end of year			406,643		222,816

1 Accounting policies

Charity information

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

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association as amended by special resolutions dated 28 June 2004, 17 March 2015 and 17 March 2019, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

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

1.2 Going concern

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

1.3 Charitable funds

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

Designated funds are free reserves that have been designated by the trustees for specific purposes. These are further disclosed in the notes to the accounts.

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

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

1.4 Income

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

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

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

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

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

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% on cost
Fixtures and fittings	20% on cost
Computers	25% on cost
Motor vehicles	20% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 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).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies **(Continued)**

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	358	-	358	2,500	-	2,500
Grants received	1,488	17,700	19,188	-	-	-
	1,846	17,700	19,546	2,500	-	2,500

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Provision of residential services		
Residents fees	4,198,169	3,504,446
Charitable rental income	2,040	3,740
	4,200,209	3,508,186

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	3,093	510

6 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Sundry income	300	532

7 Expenditure on charitable activities

	Provision of residential services 2024 £	Provision of residential services 2023 £
Direct costs		
Staff costs	2,542,957	1,687,832
Depreciation and impairment	60,038	50,705
Motor expenses	5,178	2,452
Repairs and renewals	199,010	113,922
Domestic expenses	424,373	406,928
Other related service costs	711,601	1,055,106
Other expenses	137,494	184,160
Bad Debts	4,528	-
	4,085,179	3,501,105
Share of support and governance costs (see note 8)		
Support	70,559	89,130
	4,155,738	3,590,235
Analysis by fund		
Unrestricted funds - general	4,126,395	3,578,592
Restricted funds	29,343	11,643
	4,155,738	3,590,235

8 Support costs allocated to activities

	2024 £	2023 £
Governance costs	70,559	89,130
Analysed between:		
Provision of residential services	70,559	89,130

9 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	16,340	9,000
Depreciation of owned tangible fixed assets	60,037	50,705

10 Trustees

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

11 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Nursing staff	91	62
Administration	5	5
Total	96	67

Employment costs	2024 £	2023 £
Wages and salaries	2,298,007	1,526,372
Social security costs	206,086	136,984
Other pension costs	38,864	24,476
	2,542,957	1,687,832

The number of employees whose annual remuneration was more than £60,000 is as follows (2023: None):

	2024 Number	2023 Number
£70,001 - £80,000	1	-

Remuneration of key management personnel

During the year the employment benefits of the Key Management Personnel, as detailed in the Trustees Report, totaled £246,757 (2023: £167,050)

12 Taxation

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

13 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2023	1,350,000	219,336	22,760	19,274	1,611,370
Additions	-	44,645	-	-	44,645
At 31 March 2024	1,350,000	263,981	22,760	19,274	1,656,015
Depreciation and impairment					
At 1 April 2023	73,745	139,711	11,376	19,274	244,106
Depreciation charged in the year	25,525	29,124	5,388	-	60,037
At 31 March 2024	99,270	168,835	16,764	19,274	304,143
Carrying amount					
At 31 March 2024	1,250,730	95,146	5,996	-	1,351,872
At 31 March 2023	1,350,000	79,625	11,386	-	1,367,266

14 Stocks

	2024	2023
	£	£
Raw materials and consumables	7,439	10,173

15 Debtors

	2024	2023
Amounts falling due within one year:	£	£
Trade debtors	305,775	152,282
Other debtors	20,274	15,563
Prepayments and accrued income	214,429	262,595
	540,478	430,440

16 Loans and overdrafts

	2024	2023
	£	£
Bank loans	249,359	40,000
Payable within one year	9,359	10,000
Payable after one year	240,000	30,000

17 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Bank loans	16	9,359	10,000
Other taxation and social security		63,683	42,808
Deferred income	19	173,416	48,960
Trade creditors		233,504	303,712
Other creditors		160,291	235,504
Accruals and deferred income		99,386	100,328
		739,639	741,312

18 Creditors: amounts falling due after more than one year

	Notes	2024 £	2023 £
Bank loans	16	240,000	30,000

19 Deferred income

	2024 £	2023 £
Arising from government grants	21,764	10,525
Other deferred income	151,652	38,435
	173,416	48,960

Deferred income is included in the financial statements as follows:

	2024 £	2023 £
Deferred income is included within:		
Current liabilities	173,416	48,960
Movements in the year:		
Deferred income at 1 April 2023	48,960	124,212
Released from previous periods	(48,960)	(124,212)
Resources deferred in the year	173,416	48,960
Deferred income at 31 March 2024	173,416	48,960

20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
New wing fund	56,000	-	(2,000)	(54,000)	-
Generator fund	10,000	-	-	(10,000)	-
Eric Fisher wing fund	198,768	-	(8,643)	(190,125)	-
Lift fund	46,878	-	(1,000)	(45,878)	-
Liverpool City Council	-	17,700	(17,700)	-	-
	311,646	17,700	(29,343)	(300,003)	-

Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	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
	323,289	-	(11,643)	-	311,646

The balances of the funds brought forward relate to grants which have been previously received in order to improve the property at Dingle Lane. The movement on these funds is the depreciation charged for the year. At the end of the year the Trustees have reviewed the restrictions on these funds and the length of time that the have been held and concluded that they are now able to transfer the remaining balances to general funds.

During the year a grant was received from Liverpool City Council which was restricted in its use on winter payments and was all spent in the year.

21 Unrestricted funds

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

	At 1 April 2023	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 March 2024
	£	£	£	£	£	£
General funds	947,737	4,205,448	(4,126,395)	300,003	-	1,326,793

21 Unrestricted funds (Continued)

Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 March 2023
	£	£	£	£	£	£
General funds	964,601	3,511,728	(3,578,592)	-	50,000	947,737

22 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 March 2024:			
Tangible assets	1,351,872	-	1,351,872
Current assets/(liabilities)	214,921	-	214,921
Long term liabilities	(240,000)	-	(240,000)
	1,326,793	-	1,326,793

	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
At 31 March 2023:			
Tangible assets	1,055,620	311,646	1,367,266
Current assets/(liabilities)	(77,883)	-	(77,883)
Long term liabilities	(30,000)	-	(30,000)
	947,737	311,646	1,259,383

23 Related party transactions

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

24 Cash generated from operations	2024	2023
	£	£
Surplus/(deficit) for the year	67,410	(78,507)
Adjustments for:		
Investment income recognised in statement of financial activities	(3,093)	(510)
Depreciation and impairment of tangible fixed assets	60,038	50,705
Movements in working capital:		
Decrease in stocks	2,734	9,400
(Increase)/decrease in debtors	(110,038)	147,748
(Decrease)/increase in creditors	(125,487)	13,374
Increase/(decrease) in deferred income	124,456	(75,252)
Cash generated from operations	16,020	66,958

25 Analysis of changes in net funds

	At 1 April 2023	Cash flows	At 31 March 2024
	£	£	£
Cash at bank and in hand	222,816	183,827	406,643
Loans falling due within one year	(10,000)	641	(9,359)
Loans falling due after more than one year	(30,000)	(210,000)	(240,000)
	182,816	(25,532)	157,284

26 Going Concern

The financial statements are prepared on a Going Concern basis, which the Trustees/Directors believe to be appropriate having considered the foreseeable future. Although the reserve levels fall below the target level, the Charity has made significant improvements over the course of the year, and the unrestricted funds have generated a surplus for the Charity. This is expected to continue for the foreseeable future. Budgets are prepared on a prudent basis of less than maximum occupancy, and these are showing that continued surpluses can be expected. Increased occupancy levels would generate further general funds. The trustees will continue to explore other avenues to raise additional funding.

TURNER HOME

England & Wales - Charity number 1022689

Accounts

CO HOUSE

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

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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.

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.

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.

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.

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 TRUSTEESOF 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.

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.

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.

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
Income From:						
Donations (note 6.2)	-	2,500	2,500	-	1,032	1,032
Charitable activities:						
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
Total Income	-	3,511,728	3,511,728	96,108	3,010,831	3,106,939
Expenditure on: (note 7)						
Charitable Activities						
Cost of residents	11,643	3,578,592	3,590,235	107,751	3,053,351	3,161,102
Total Expenditure	11,643	3,578,592	3,590,235	107,751	3,053,351	3,161,102
Net Income / (Expenditure)	(11,643)	(66,864)	(78,507)	(11,643)	(42,520)	(54,163)
Gains on revaluation of fixed assets	-	50,000	50,000	-	-	-
Net Movement in funds	(11,643)	(16,864)	(28,507)	(11,643)	(42,520)	(54,163)
Funds balances at 1 April 2022	323,289	964,601	1,287,890	334,932	1,007,121	1,342,053
Transfer of funds	-	-	-	-	-	-
Funds balances at 31 March 2023 (note 19)	311,646	947,737	1,259,383	323,289	964,601	1,287,890

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

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	
		£	£	£	£
Cash flows from operating activities					
Net Cash provided by operating activities	17		**66,958**		121,800
Cash flows from investing activities					
Purchase of tangible fixed assets	11	**(62,853)**		(31,507)	
Interest received		**510**		237	
Net cash provided by investing activities			**(62,343)**		(31,270)
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.

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).

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.

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.

4 Income from charitable activities

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

£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
	4,272	6,200

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).

7 Expenditure

	2023 Activities Undertaken	2023 Support Costs	2023 Total
	£	£	£
Costs directly allocated to charitable activities			
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
	3,501,105	89,130	3,590,235

	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
	3,105,309	55,793	3,161,102

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.

8 Net income for the year

This is stated after charging:	2023 £	2022 £
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**	-

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
	1,687,832	1,332,189

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
	67	57

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
	1,498,518	62,853	50,000	-	1,611,371

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
	193,400	50,705	-	-	244,105

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
	1,305,118	1,367,266

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.

12 Stock

	2023	2022
	£	£
Food and consumable supplies	10,173	19,573

13 Debtors

Due within one year	2023	2022
	£	£
Residents' Fees	152,282	464,720
Other debtors	15,563	5,105
Prepayments and accrued income	262,595	108,363
	430,440	578,188

14 Creditors

Amounts falling due within one year:	2023	2022
	£	£
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)	38,435	124,212
	741,312	793,190

15 Deferred Income

	2022	2022
	£	£
Balance as at 1 April 2022	124,212	21,426
Release of deferred income	(124,212)	(21,426)
Income deferred in year	38,435	124,212
Balance as at 31 March 2023	38,435	124,212

Deferred income relates to patient fees invoiced in advance.

16 Creditors falling due after one year

	2023	2022
	£	£
Bank loans and overdrafts	30,000	40,000
	30,000	40,000

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	66,958	121,800

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	5,302	3,722
	21,571	10,016

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**
Total restricted funds	**323,289**	**-**	**(11,643)**	**-**	**311,646**
Unrestricted funds	964,601	3,561,728	(3,578,592)	-	**947,737**
Total unrestricted funds	**964,601**	**3,561,728**	**(3,578,592)**	**-**	**947,737**
Total funds	**1,287,890**	**3,561,728**	**(3,590,235)**	**-**	**1,259,383**

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.

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)	-	-
Total restricted funds	**334,932**	**96,108**	**(107,751)**	**-**	**323,289**
Unrestricted funds	1,007,121	3,010,831	(3,053,351)	-	964,601
Total unrestricted funds	**1,107,121**	**3,010,831**	**(3,053,351)**	**-**	**964,601**
Total funds	**1,342,053**	**3,106,939**	**(3,161,102)**	**-**	**1,287,890**

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)
Total net assets	**947,737**	**311,646**	**1,259,383**

	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	**964,601**	**323,289**	**1,287,890**

THE TURNER HOME

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

	2023		2022	
	£	£	£	£
Income				
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
		3,511,728		3,106,939
Expenditure				
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	
Domestic expenses				
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	
Repairs and modernisation	113,922		95,103	
Administration expenses				
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	
Miscellaneous expenses				
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	
Total expenditure		(3,590,235)		(3,161,102)
		(78,507)		(54,163)
Other Income				
Revaluation Surplus		50,000		-
Deficit for the year		(28,507)		(54,163)

TURNER HOME

England & Wales - Charity number 1022689

Accounts

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.

THE TURNER HOME

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,

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 Homes 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.

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.

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.

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

Brabners LLP
Company Secretary

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEESOF 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.

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.

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.

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
Charitable activities:						
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)						
Charitable activities:						
-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.

THE TURNER HOME

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		**237**		212	
Net cash provided by investing activities			**(31,270)**		(10,703)
Cash flows from financing activities		-		50,000	
Net cash provided by financing activities			-		50,000
Increase/(decrease) in cash and cash equivalents in the year			**90,530**		67,555
Cash and cash equivalents at the beginning on the year			**127,671**		60,116
Total cash and cash equivalents at the end of the year			**218,201**		127,671

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).

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.

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.

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
	3,099,470	2,752,152

£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
	6,200	4,032

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).

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
	3,105,309	55,793	3,161,102

	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
	2,835,028	50,895	2,885,923

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.

8 Net income for the year

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

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
	1,332,189	1,405,001

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

	2022 No.	2021 No.
£60,000 - £70,000	**-**	1

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
	57	68

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
	1,467,011	31,507	-	1,498,518

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
	142,063	51,337	-	193,400

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
	1,324,948	1,305,118

12 Stock

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

13 Debtors

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

14 Creditors

Amounts falling due within one year:	2022	2021
	£	£
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
	793,190	462,317

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	124,212	21,426

Deferred income relates to patient fees invoiced in advance.

16 Creditors falling due after one year

	2022	2021
	£	£
Bank loans and overdrafts	40,000	50,000
	40,000	50,000

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	320,873	48,208
Net cash provided by operating activities	121,800	28,258

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	3,722	2,411
	10,016	5,697

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.

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**

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	**964,601**	**323,289**	**1,287,890**

	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	**1,007,121**	**334,932**	**1,342,053**

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)
		3,003,362		2,602,383
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
		3,106,939		2,777,741
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	
Repairs and modernisation	95,103		89,652	
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		(3,161,102)		(2,885,923)
Deficit for the year		(54,163)		(108,182)

TURNER HOME

England & Wales - Charity number 1022689

Accounts

The Turner Home

Report and Financial Statements
Year Ended
31 March 2021

COMPANY NUMBER: 02821762

REGISTERED CHARITY NUMBER: 1022689

THE TURNER HOME

Report and Financial Statements
Year Ended 31 March 2021

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THE TURNER HOME

Trustees and Officials

REFERENCE & ADMINISTRATIVE DETAILS OF THE HOME

TRUSTEES & DIRECTORS

E G Tomlinson	
S D Newton	
P Rawlinson	(Resigned 31 October 2021)
K Housley	(Chairman)
B E Waterson	
S P Draper	(Appointed 20 October 2020)
V I Parkinson	(Resigned 8 December 2020)
J G Nixon	(Resigned 10 August 2020)
D R Hughes	(Appointed 1 September 2021)
M Rowlands	(Appointed 20 October 2020, resigned 24 October 2021)

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, 7th Floor, Cotton House, Old Hall Street, Liverpool, L3 9TX
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 2021. 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 persons places and 10 mental health nursing places. There are several lounge areas, a large spacious dining room, a chapel and rooms for recreational activities. There are designated smoking areas provided. The building 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 meet on a monthly basis to oversee the management of the Home. 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, the Finance Manager who manages the finances of the Home and the appointed architect, who advises on any matters relating to the building, also attends.

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 against the regulations.

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 and the Director of Operations 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.

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 Turner Home aims to provide its residents with a secure, relaxed, and homely environment in which their care, wellbeing and comfort are of prime importance. In this way, residents and their families can be assured of the comfort and security of residents when they are at their most vulnerable. The care provided in the Home is continuing care, nursing care, respite care or residential care for chronically sick, disabled or elderly men with an emphasis on rehabilitation.

Anyone can be referred who fits the criteria and can be accepted if their fees are paid. The State pays for those with insufficient resources.

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". That charitable trust was set up by a 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

Dave Hughes has retired as Director of Operations following a very successful term in office for which we have all been very grateful. Before his departure he proposed changes to the management structure which were approved by the Trustees. Following advertising of the position and interviews, Karol Zwolinski has been appointed as his successor and the Trustees are confident that we have a new director of high calibre. Dave Hughes had indicated that he would like to continue his association with the Home and we have been delighted to welcome him as a new Trustee. His knowledge of the practical issues of running the Home will not be wasted.

The appointment 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 Homes 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.

BOARD OF TRUSTEES' REPORT (continued)

Cash flow has been an issue during the year due to lower occupancy levels and the added cost of engaging agency staff. However, the receipt of a Bounce Back Loan of £50,000, Government Grants of £152,105 (£17,791 of which was unspent and is to be repaid) and payments under the Job Retention Scheme of £35,455 have been of considerable assistance. Due to the limits on cash flow, the Home has not been in the position to carry out building improvements. Major projects, like the roof upgrade are on hold until the 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. Despite using various social media outlets and recruitment websites, agency personnel are still needed to ensure the provision of a safe and good quality service. The CQC has carried out unannounced inspection and noted the improvements that had been made, but the Home was still rated overall as 'Requires Improvement'. We are continually working to improve practice, policies and procedures. The 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.

Particular thanks must be given to Sue Newton and Peter Rawlinson. Sue has stepped down as Chair of the Trustees after many years in the position and many decades as a Trustee. During all this time she has been steadfast in her support of the Home with her experience in the care sector. Her length of service is exceeded only by Peter Rawlinson whose support of the Home, through good and bad times, has lasted in the order of 50 years. Our thanks are also due to Vera Parkinson and Margie Rowlands who have had to resign as Trustees. Their work has been very much appreciated and Margie has offered to help and advise the Home whenever needed in the future. The Board has been strengthened by the arrival of Dave Hughes as previously mentioned.

I would also like to thank all the other Trustees: Sue Newton, Brenda Waterson, Steve Draper and especially Eric Tomlinson for chairing the Management Committee so expertly. The Management Committee 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.

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 the main risks to the Home as:-

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 £67,105. 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.

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 £2,693,904 to £2,777,741 in the year.

Expenditure for the year decreased from £3,102,834 to £2,885,923.

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	
P Rawlinson	(Resigned 31 October 2021)
K Housley	
B E Waterson	
S P Draper	(Appointed 20 October 2020)
V I Parkinson	(Resigned 8 December 2020)
J G Nixon	(Resigned 10 August 2020)
D R Hughes	(Appointed 1 September 2021)
M Rowlands	(Appointed 20 October 2020, resigned 24 October 2021)

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.

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

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 23 November 2021 and signed on their behalf by:

Brabners LLP

Brabners LLP
Company Secretary

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 2021 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 2021 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.

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 risks 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.

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;

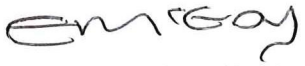
Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulations. The risk is also greater regarding irregularities occurring due to fraud rather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

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

23 November 2021

Chartered Accountants
Statutory Auditor

7th Floor
Cotton House
Old Hall Street
Liverpool
L3 9TX

THE TURNER HOME

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2021

	Restricted Funds 2021	Unrestricted Funds 2021	Total Funds 2021	Restricted Funds 2020	Unrestricted Funds 2020	Total Funds 2020
	£	£	£	£	£	£
Income From:						
Donations (note 6)	-	1,345	1,345	50,000	1,141	51,141
Charitable activities:						
Residents' fees (note 4)	-	2,602,383	2,602,383	-	2,623,339	2,623,339
Other income (note 5)	169,769	4,032	173,801	-	18,765	18,765
Investments (note 6)	-	212	212	-	659	659
Total income	169,769	2,607,972	2,777,741	50,000	2,643,904	2,693,904
Expenditure on: (note 7)						
Charitable activities:						
-Cost of residents	181,412	2,704,511	2,885,923	10,765	3,092,069	3,102,834
Total expenditure	181,412	2,704,511	2,885,923	10,765	3,092,069	3,102,834
Net income/ (expenditure)	(11,643)	(96,539)	(108,182)	39,235	(448,165)	(408,930)
Net Movement in funds	(11,643)	(96,539)	(108,182)	39,235	(448,165)	(408,930)
Funds balances at 1 April 2020 (note 18)	346,575	1,103,660	1,450,235	307,340	1,551,825	1,859,165
Transfer of funds	-	-	-	-	-	-
Funds balances at 31 March 2021 (note 18)	334,932	1,007,121	1,342,053	346,575	1,103,660	1,450,235

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 AS AT 31 MARCH 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	11		**1,324,948**		1,365,552
Current assets					
Stock	12	**13,657**		7,931	
Debtors	13	**388,094**		430,745	
Cash at bank and in hand		**127,671**		60,116	
Total current assets		**529,422**		498,792	
Liabilities					
Creditors - amounts falling due within one year	14	**(462,317)**		(414,109)	
Net current assets			**67,105**		84,683
Total assets less current liabilities			**1,392,053**		1,450,235
Creditors- amounts falling due after one year	17		**(50,000)**		-
Net assets			**1,342,053**		1,450,235
Income Funds:					
Unrestricted funds	18,19		**1,007,121**		1,103,660
Restricted funds	18,19		**334,932**		346,575
Total Charity funds			**1,342,053**		1,450,235

The financial statements were approved and authorised for issue by the Board of Trustees on 23 November 2021 and were signed on its behalf by:

Mrs S D Newton
Trustee

K Housley
Trustee

E G Tomlinson
Trustee

Company Registration No. 02821762

THE TURNER HOME

STATEMENT OF CASHFLOWS FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021		2020	
		£	£	£	£
Cash flows from operating activities					
Net cash provided by operating activities	15		**28,258**		32,342
Cash flows from investing activities					
Purchase of tangible fixed assets	11	**(10,915)**		(88,432)	
Interest received		**212**		659	
			(10,703)		(87,773)
Cash flows from financing activities		**50,000**		-	
Net cash provided by financing activities			**50,000**		-
Increase/(decrease) in cash and cash equivalents in the year			**67,555**		(55,431)
Cash and cash equivalents at the beginning on the year			**60,116**		115,547
Total cash and cash equivalents at the end of the year			**127,671**		60,116

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 FOR THE YEAR ENDED 31 MARCH 2021

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).

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.

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.

4 Income from charitable activities

	2021	2020
	£	£
Residents' fees	2,625,092	2,623,339
Irrecoverable expenditure for residents	(22,709)	
Government grants	169,769	-
	2,752,152	2,623,339

£2,602,383 of income from charitable activities was unrestricted (2020: £2,623,339). £169,769 was restricted (2020: £nil).

5 Other income

	2021	2020
	£	£
Rent	3,400	4,080
Sundry income	632	14,685
	4,032	18,765

All amounts in other income for 2021 and 2020 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 £1,345 (2020: £51,141). This is made up of £nil restricted donations (2020: £50,000) and £1,345 unrestricted donations (2020: £1,141).

7 Expenditure

	2021 Activities undertaken	2021 Support costs	Total 2021
	£	£	£
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
	2,835,028	50,895	2,885,923

	2020 Activities undertaken	2020 Support costs	Total 2020
	£	£	£
Costs directly allocated to charitable activities			
Staff costs	1,480,712	-	1,480,712
Legal & professional / payroll & bookkeeping fees	-	57,146	57,146
Motor expenses	2,920	-	2,920
Repairs and renewals	82,419	-	82,419
Depreciation	70,292	-	70,292
Impairment of fixed assets	350,320		350,320
Domestic expenses	360,423	-	360,423
Other related service costs	569,145	-	569,145
Other expenses	129,457	-	129,457
	3,045,688	57,146	3,102,834

Total expenditure on charitable activities for the charitable company was £2,885,923 (2020: £3,102,834). All of the expenditure was in relation to a single charitable activity for both 2021 and 2020.

8 Net income for the year

This is stated after charging:	2021 £	2020 £
Impairment of tangible fixed assets (note 11)	-	350,320
Audit fees	8,492	8,408
Depreciation	51,519	70,292
Other services provided by auditor (included in legal and professional)	600	-

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

9.1 Staff costs

	2021 £	2020 £
Wages and salaries	1,271,647	1,352,137
Social security costs	101,096	107,928
Pension costs	32,258	20,647
	1,405,001	1,480,712

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

	2021 No.	2020 No.
£60,000 - £70,000	1	1

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 (2020: £nil). No Trustee received any reimbursement for expenses during the year (2020: £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 £67,068 (2020: £67,089).

9.3 Staff Numbers

	No.	No.
Average weekly number of employees during the year was		
Nursing staff	63	62
Administration	5	3
	68	65

10 Related party transactions

There have been no related party transactions during the year (2020: Nil).

11 Fixed assets - Tangible

Cost	At 1 April 2020 £	Additions £	Disposals £	At 31 March 2021 £
Freehold building	1,300,000	-	-	1,300,000
Fixtures, fittings and equipment	129,581	4,545	-	134,126
Motor vehicle	19,274	-	-	19,274
Computers	7,241	6,370	-	13,611
	1,456,096	10,915	-	1,467,011

Depreciation	At 1 April 2020 £	Charge for year £	Disposals £	At 31 March 2021 £
Freehold building	-	26,000	-	26,000
Fixtures, fittings and equipment	70,987	23,062	-	94,049
Motor vehicle	19,274	-	-	19,274
Computers	283	2,457	-	2,740
	90,544	51,519	-	142,063

Net book value	At 1 April 2020 £	At 31 March 2021 £
Freehold building	1,300,000	1,274,000
Fixtures, fittings and equipment	58,594	40,077
Motor vehicle	-	-
Computers	6,958	10,871
	1,365,552	1,324,948

Impairment review

A valuation of the building and its grounds was carried out by Avison Young which deemed their market value as at 16 April 2020 to be £1.3 million. The freehold building value in the 2020 accounts was reduced to reflect this valuation. If carried at cost, the freehold building's value would have been £1,650,320.

12 Stock

	2021	2020
	£	£
Food and consumable supplies	13,657	7,931

13 Debtors

Due within one year	2021	2020
	£	£
Residents' Fees	280,711	344,036
Other debtors	9,655	32,357
Prepayments and accrued income	97,728	54,352
	388,094	430,745

14 Creditors

Amounts falling due within one year:	2021	2020
	£	£
Trade creditors	117,875	248,994
Taxation and Social Security	46,258	23,325
Accruals and Other Creditors	276,758	117,987
Deferred income	21,426	23,803
	462,317	414,109

15 Reconciliation of net income to net cash from operating activities

	2021	2020
	£	£
Net income/(expenditure) for the year	(108,182)	(408,930)
Depreciation and amortisation of tangible fixed assets	51,519	70,292
Impairment of tangible assets	-	350,320
Interest received	(212)	(659)
Decrease/(increase) in stock	(5,726)	881
Decrease/(increase) in debtors	42,651	(164,370)
(Decrease)/increase in creditors	48,208	184,808
Net cash provided by operating activities	28,258	32,342

16 Deferred Income

	2021	2020
	£	£
Balance as at 1 April 2020	23,803	-
Release of deferred income	(23,803)	-
Income deferred in year	21,426	23,803
Balance as at 31 March 2021	21,426	23,803

Deferred income relates to residents' fees invoiced in advance.

17 Creditors falling due after one year

	2021	2020
	£	£
Bank loans and overdrafts	50,000	-
	50,000	-

18 Funds

	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 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.

18 Funds (Continued)

	Balance at 1 April 2019	Incoming Resources	Resources Expensed	Transfer between funds	Balance at 31 March 2020
	£	£	£	£	£
Restricted general funds					
New wing fund	64,000	-	(2,000)	-	62,000
Generator fund	10,000	-	-	-	10,000
Eric Fisher wing fund	233,340	-	(8,643)	-	224,697
Lift fund	-	50,000	(122)	-	49,878
Total restricted funds	307,340	50,000	(10,765)	-	346,575
Unrestricted funds					
Unrestricted funds	1,551,825	2,643,904	(3,092,069)	-	1,103,660
Total unrestricted funds	1,551,825	2,643,904	(3,092,069)	-	1,103,660
Total funds	1,859,165	2,693,904	(3,102,834)	-	1,450,235

19 Total Funds

	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	**1,007,121**	**334,932**	**1,342,053**

	2020 Unrestricted funds £	2020 restricted funds £	2020 Total £
Tangible fixed assets	1,028,977	336,575	1,365,552
Current assets	488,792	10,000	498,792
Current liabilities	(414,109)	-	(414,109)
Non-current liabilities	-	-	-
Total net assets	1,103,660	346,575	1,450,235

20 Commitments under operating leases

At 31 March 2021 the charity had future minimum payments under non-cancellable operating leases as follows:

	2021	2020
	£	£
In one year or less	**3,286**	3,286
In more than one year but not more than five years	**2,411**	5,264
	5,697	8,550

THE TURNER HOME

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

	2021		2020	
	£	£	£	£
Income				
Residents' fees		2,625,092		2,623,339
Irrecoverable expenditure for residents		(22,709)		
		2,602,383		2,623,339
Grant income		169,769		-
Bank interest		212		659
Rent receivable		3,400		4,080
Donations		1,345		51,141
Sundry income		632		14,685
		2,777,741		2,693,904
Expenditure				
Salaries, wages and national insurance	1,372,743		1,460,065	
Pension related costs	32,258		20,647	
Agency staffing costs	851,242		569,145	
Domestic expenses				
Fuel, gas and electricity	85,480		95,113	
Household and laundry	173,427		162,874	
Water rates	20,355		17,657	
Insurance	30,119		27,847	
Medical expenses	37,542		48,972	
Chiropody	6,720		7,960	
Repairs and modernisation	89,652		82,419	
Administration expenses				
Postage and stationery	3,554		2,413	
Recruitment expenses	800		9,038	
Telephone and fax	3,367		1,791	
Bank charges and interest	423		802	
Subscriptions	14,203		8,399	
IT expenses	23,445		12,894	
Staff training courses	1,880		10,298	
Miscellaneous expenses				
Depreciation	51,519		70,292	
Bad debt write off	-		63,829	
Motor expenses	2,993		2,920	
Audit/accountancy fees	8,492		12,383	
Legal & professional/payroll & bookkeeping fees	42,403		44,763	
Sundry expenses	15,129		8,402	
Entertainment	428		2,980	
Staff uniforms	6,413		3,361	
Bank interest paid	-		80	
Travel expenses	11,336		4,170	
Charitable donations	-		1,000	
Impairment	-		350,320	
Total expenditure		(2,885,923)		(3,102,834)
Deficit for the year		(108,182)		(408,930)