





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



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 COMMITTEE

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

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.

Level of Risk:
High

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

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

Level of Risk:
Medium

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

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

Level of Risk:
Medium

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.

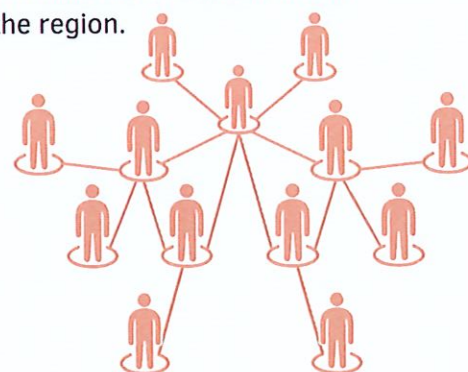
Our multidisciplinary approach brings together doctors, nurses, therapists and social workers to provide comprehensive, person-centred care. This integrated model ensures that every aspect of a resident's health and wellbeing is thoughtfully addressed, creating a safe and responsive environment where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

A Rowan

Signature:


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.

THE TURNER HOME

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		Unrestricted funds 2025 £	Total 2024 £
	Notes		
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		<u>4,752,616</u>	<u>4,223,148</u>
Expenditure on:			
Charitable activities	7	4,435,336	4,155,738
Total expenditure		<u>4,435,336</u>	<u>4,155,738</u>
Net income		<u>317,280</u>	<u>67,410</u>
Net movement in funds	9	<u>317,280</u>	<u>67,410</u>
Reconciliation of funds:			
Fund balances at 1 April 2024		<u>1,326,793</u>	<u>1,259,383</u>
Fund balances at 31 March 2025		<u>1,644,073</u>	<u>1,326,793</u>

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		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes			
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 £	£	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

THE TURNER HOME

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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.

THE TURNER HOME

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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.

THE TURNER HOME

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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.

THE TURNER HOME

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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
	<u>37</u>	<u>-</u>	<u>37</u>	<u>1,846</u>	<u>17,700</u>	<u>19,546</u>

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
	<u>4,734,215</u>	<u>4,200,209</u>

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>5,938</u>	<u>3,093</u>

6 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Sundry income	<u>12,426</u>	<u>300</u>

THE TURNER HOME

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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
	<u>4,322,869</u>	<u>4,085,179</u>
Share of support and governance costs (see note 8)		
Support	112,467	70,559
	<u>4,435,336</u>	<u>4,155,738</u>
Analysis by fund		
Unrestricted funds - general	4,435,336	4,126,395
Restricted funds	-	29,343
	<u>4,435,336</u>	<u>4,155,738</u>

8 Support costs allocated to activities

	2025 £	2024 £
Governance costs	<u>112,467</u>	<u>70,559</u>
Analysed between:		
Provision of residential services	<u>112,467</u>	<u>70,559</u>
Governance costs comprise:		
Audit fees	14,770	16,340
Legal and professional	97,697	54,219
	<u>112,467</u>	<u>70,559</u>

THE TURNER HOME

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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	2024
	Number	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	2024
	Number	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.

THE TURNER HOME

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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

THE TURNER HOME

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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
		<u>710,453</u>	<u>739,639</u>

18 Creditors: amounts falling due after more than one year

	Notes	2025 £	2024 £
Bank loans	16	<u>263,797</u>	<u>240,000</u>

19 Deferred income

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

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	<u>104,659</u>	<u>173,416</u>
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	<u>82,895</u>	<u>173,416</u>
Deferred income at 31 March 2025	<u>104,659</u>	<u>173,416</u>

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.

THE TURNER HOME

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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)	-	-
	<u>311,646</u>	<u>17,700</u>	<u>(29,343)</u>	<u>(300,003)</u>	<u>-</u>

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	<u>1,326,793</u>	<u>4,752,616</u>	<u>(4,435,336)</u>	<u>-</u>	<u>1,644,073</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	<u>947,737</u>	<u>4,205,448</u>	<u>(4,126,395)</u>	<u>300,003</u>	<u>1,326,793</u>

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)
	<u>1,644,073</u>

THE TURNER HOME

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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)
	<u>1,326,793</u>

23 Related party transactions

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

	2025 £	2024 £
24 Cash generated from operations		
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	<u>53,550</u>	<u>16,020</u>

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)
	<u>157,284</u>	<u>(80,157)</u>	<u>77,127</u>

THE TURNER HOME

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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.