

**Report of the Trustees and**  
**Financial Statements for the Year Ended 31 December 2019**  
**for**  
**Case Training Services**

Harris Lacey and Swain  
Chartered Accountants and Statutory Auditors  
Suite 1  
The Riverside Building  
Hessle  
East Yorkshire  
HU13 0DZ

**Case Training Services**

**Contents of the Financial Statements  
for the Year Ended 31 December 2019**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 6
<b>Report of the Independent Auditors</b>	7 to 8
<b>Statement of Financial Activities</b>	9
<b>Balance Sheet</b>	10 to 11
<b>Cash Flow Statement</b>	12
<b>Notes to the Cash Flow Statement</b>	13
<b>Notes to the Financial Statements</b>	14 to 23
<b>Detailed Statement of Financial Activities</b>	24 to 25

---

# Case Training Services

## Report of the Trustees for the Year Ended 31 December 2019

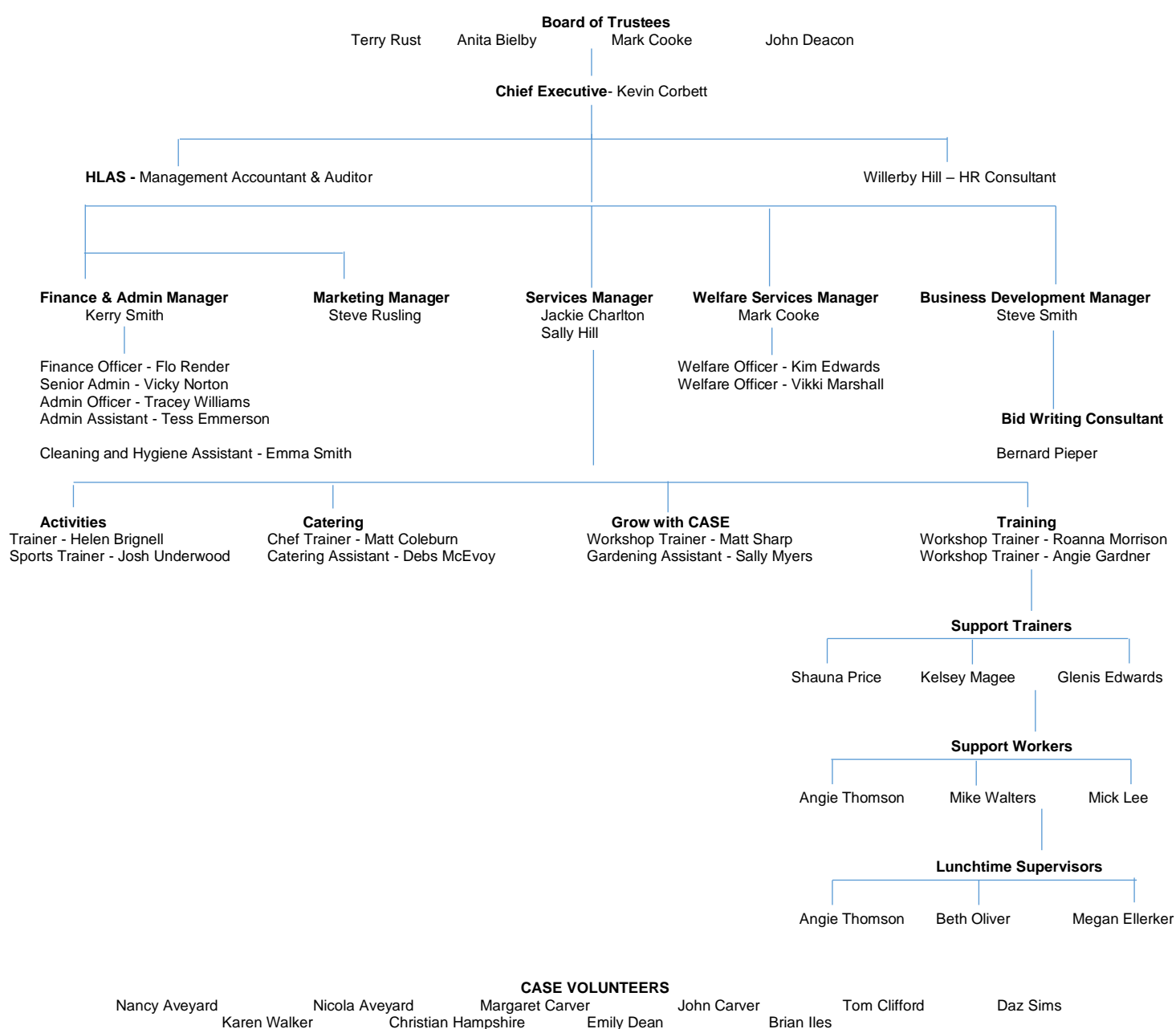
---

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2019. The trustees have adopted the provisions of 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).

### CASE MISSION STATEMENT

CASE is dedicated to the improvement of life choices for people with a learning disability through the provision of high quality training, support and employment opportunities.

### Organisational Structure



**Case Training Services**  
**Report of the Trustees**  
**for the Year Ended 31 December 2019**

---

**STRATEGIC REPORT**

**Achievement and performance**

**CHARITABLE ACTIVITIES**

CASE was founded in 1985 by a group of dedicated local parents wanting day care provision for their children as they got older. Since then, we have provided many years of care and support to hundreds of trainees in the Hull, East Riding and North Lincolnshire area.

We believe that everyone has the right to an independent and fulfilling life. Our support offers individuals advice and training to enable them to build life skills, develop confidence, help each other and look forward to a more positive future.

We are dedicated to continually improving the lives of every individual who attends our Centre in Hull.

CASE offers a rich trainee experience and we believe everyone has the potential to achieve what they want to. We provide an exceptional environment, permanent support via our in-house dedicated welfare team and help create healthier lifestyles.

Trainees can expect to get the best experience possible at CASE, as we place them at the heart of everything we do. We work closely with families, social workers and partner organisations to make sure every trainee makes the most of their time with us.

Our facilities provide opportunities and choices for all trainees to achieve their full potential.

CASE is unique in many ways, with a state-of-the-art building and exciting future expansion plans which include a fitness suite, performing arts studio alongside independent living facilities. We believe we have the best tutors and support workers, and we are the largest training provider of our kind in Hull.

Our vision and values are at the heart of CASE; they are the essence of who we are, what we do and why we are here. Our vision is all about extending our reach, positively impacting as many people as possible and truly making a valuable difference.

The people we work with inspire us and in turn we look for new ways to foster positive change and growth. We owe it to the people we work with to shape the future in a way that improves all our lives.

We want people to be able to access the support they need when they need it, to prevent issues from escalating and increase access and choice through new and innovative service delivery solutions.

We are committed to creating the best possible environment for the people we support and our staff, enabling everyone to thrive.

We commit to building a strong and financially viable CASE charity together.

When individuals benefit, so does the local community as a whole, with positive impacts delivered for the economy and environment, as well as improvements to general health and wellbeing and community cohesion.

Recruitment & Occupancy promotion and enhanced partnership working with both Hull & East Riding local authorities allowed us to increase our service users significantly ending the year with 128 service users accessing a wide range of activities including:

Independent Living Skills

Functional Skills

Catering

Independent Cooking

ICT

Enterprise Skills

GROW with CASE (Horticulture) RHS Gold Community winners

**Case Training Services**  
**Report of the Trustees**  
**for the Year Ended 31 December 2019**

---

Sports  
Walking Groups  
Performing Arts & Drama  
Media Studies  
Hair & Beauty

**Financial review**

**Reserves policy**

For the ensuing year the trustees intend to retain in bank deposits, sufficient funds to finance approximately six months' activities for the charity. In addition the Trustees have set aside £300,000 for the development of the NRS Building as part of the long term aim of expanding services.

A sum of £500,000 has been invested with Handelsbanken Wealth Management to provide an increased income from the Charity's funds.

The Charity has unrestricted reserves of £1,000,822 at the balance sheet date.

**Principal risks and uncertainties**

Following the Covid 19 Pandemic, CASE closed its premises in late March 2020. Service users have been supported via telephone, social media and visits.

The charity has invested in making the Centre of Excellence a "Covid Secure" environment to enable service users to return. Further investment has been made in delivery methods such as social media, virtual classrooms and remote sessions.

The charity has, from a financial perspective, remained strong and is well placed to cope with further changes and has the resources to adapt and be flexible with service delivery.

**FUTURE PLANS**

Future developments

- Explore additional education and training service delivery options
- Continue to increase service user numbers
- Invest further in Human Resources support
- Investment in building maintenance plan (on site heating system)
- Investment in charity Minibus
- Enhance service provision for users with an Education Health Care Plan
- Expand on services using Functional Skills tuition
- Introduce a range of qualifications
- Further the development of the 35 Francis Street, NRS site and explore funding opportunities
- Re-arrange Royal visit to Centre of Excellence
- Review the BSG and CASE 250 club
- Increase sponsorship support to CASE
- Increase online digital marketing social media activity

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Case Training Services**  
**Report of the Trustees**  
**for the Year Ended 31 December 2019**

---

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Recruitment and appointment of new trustees**

The trustees of the charity are also directors for the purpose of company law and under the Company's Articles of Association.

The trustees at the date of this report are as listed above. In accordance with the Articles of Association, one quarter of the trustees are required to retire by rotation and, accordingly, Terry Rust offered himself for re-election.

New Trustees are appointed by the members. Care is given to ensure that service users voices are represented.

**Induction and training of new trustees**

The more traditional business skills are well represented on the board of trustees. In the event of particular skills being lost due to retirements, individuals are approached to offer themselves for election to the board of trustees.

Upon gaining appointment as trustee they are inducted into the charity by means of an informal process.

Trustees receive further training throughout their period of office as and when it is considered appropriate.

**Employees**

The company rigorously follows its Equal Opportunities Policy in respect of all recruitment and employment procedures.

**Risk management**

The Charity faces a number of risks in its day to day operations. As a Charity that deals with vulnerable people it is of paramount importance that Safeguarding rules are adhered to. The Charity has in place robust procedures and training policies to cover this area.

The trustees endeavour to manage prudently the financial affairs and risks faced by the Charity, ensuring adequate and appropriate systems of control, and exercising proper stewardship of the Charity's funds.

Long term disruption from the Covid 19 Pandemic could lead to significant changes in service delivery. The charity is mitigating this risk with investments in all areas of its business to create new safe ways of providing its services.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

03126101 (Not specified/Other)

**Registered Charity number**

1051587

**Registered office**

60 Charles Street  
Kingston upon Hull  
East Yorkshire  
HU2 8DQ

**Trustees**

Mr Terry Rust  
Ms Anita Dawn Bielby  
Mr Mark John Cooke  
Mr John Deacon Retired Civil Servant

**Company Secretary**

Mr Terry Rust

**Case Training Services**  
**Report of the Trustees**  
**for the Year Ended 31 December 2019**

---

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Auditors**

Harris Lacey and Swain  
Chartered Accountants and Statutory Auditors  
Suite 1  
The Riverside Building  
Hessle  
East Yorkshire  
HU13 0DZ

**Bankers**

Handelsbanken Hull  
Marina Court  
18 Castle Street  
Hull  
HU1 1TJ

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Case Training Services for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and 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;
- 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 safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**AUDITORS**

The auditors, Harris Lacey and Swain, will be proposed for re-appointment at the forthcoming Annual General Meeting.

**Case Training Services**  
**Report of the Trustees**  
**for the Year Ended 31 December 2019**

---

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 27 October 2020 and signed on the board's behalf by:

Mr T Rust - Trustee



## **Report of the Independent Auditors to the Trustees of Case Training Services**

---

### **Opinion**

We have audited the financial statements of Case Training Services (the 'charitable company') for the year ended 31 December 2019 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and 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 (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 December 2019 and of its incoming resources and application of resources, including its income and expenditure, 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

### **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 Report of the Independent Auditors 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.

### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

## **Report of the Independent Auditors to the Trustees of Case Training Services**

---

### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes 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 charitable company'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.

### **Our 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 a Report of the Independent Auditors 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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

### **Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Section 144 of the Charities Act 2011 and regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the charitable company's trustees 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Harris Lacey and Swain  
Chartered Accountants and Statutory Auditors  
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006  
Suite 1  
The Riverside Building  
Hessle  
East Yorkshire  
HU13 0DZ

Date: 28 October 2020

## Case Training Services

### Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 December 2019

	Notes	Unrestricted funds £	Restricted funds £	2019 Total funds £	2018 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	950,515	10,000	960,515	947,784
Other trading activities	3	430,900	-	430,900	441,544
Investment income	4	<u>3,887</u>	<u>-</u>	<u>3,887</u>	<u>3,805</u>
<b>Total</b>		1,385,302	10,000	1,395,302	1,393,133
 <b>EXPENDITURE ON</b>					
Raising funds	5	22,733	-	22,733	46,314
<b>Charitable activities</b>	6				
Charitable Activities		<u>1,369,621</u>	<u>25,729</u>	<u>1,395,350</u>	<u>1,348,609</u>
<b>Total</b>		<u>1,392,354</u>	<u>25,729</u>	<u>1,418,083</u>	<u>1,394,923</u>
 <b>NET INCOME/(EXPENDITURE)</b>		(7,052)	(15,729)	(22,781)	(1,790)
 <b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>1,014,491</u>	<u>1,177,904</u>	<u>2,192,395</u>	<u>2,194,185</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>1,007,439</u></u>	<u><u>1,162,175</u></u>	<u><u>2,169,614</u></u>	<u><u>2,192,395</u></u>

The notes form part of these financial statements

# Case Training Services

## Balance Sheet 31 December 2019

	Notes	Unrestricted funds £	Restricted funds £	2019 Total funds £	2018 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	12	27,289	1,131,326	1,158,615	1,183,121
Investments	13	<u>100</u>	<u>-</u>	<u>100</u>	<u>100</u>
		27,389	1,131,326	1,158,715	1,183,221
<b>CURRENT ASSETS</b>					
Debtors	14	156,879	-	156,879	91,687
Cash at bank and in hand		<u>891,789</u>	<u>30,849</u>	<u>922,638</u>	<u>979,831</u>
		1,048,668	30,849	1,079,517	1,071,518
<b>CREDITORS</b>					
Amounts falling due within one year	15	<u>(68,618)</u>	<u>-</u>	<u>(68,618)</u>	<u>(62,344)</u>
<b>NET CURRENT ASSETS</b>		<u>980,050</u>	<u>30,849</u>	<u>1,010,899</u>	<u>1,009,174</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,007,439</u>	<u>1,162,175</u>	<u>2,169,614</u>	<u>2,192,395</u>
<b>NET ASSETS</b>		<u><u>1,007,439</u></u>	<u><u>1,162,175</u></u>	<u><u>2,169,614</u></u>	<u><u>2,192,395</u></u>
<b>FUNDS</b>	16				
Unrestricted funds				1,007,439	1,014,491
Restricted funds				<u>1,162,175</u>	<u>1,177,904</u>
<b>TOTAL FUNDS</b>				<u><u>2,169,614</u></u>	<u><u>2,192,395</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2019.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The financial statements were approved by the Board of Trustees and authorised for issue on 27 October 2020 and were signed on its behalf by:

The notes form part of these financial statements

**Case Training Services**

**Balance Sheet - continued**  
**31 December 2019**

---

Mr T Rust - Trustee

The notes form part of these financial statements

---

**Case Training Services**  
**Cash Flow Statement**  
**for the Year Ended 31 December 2019**

	Notes	2019 £	2018 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>(41,169)</u>	<u>49,944</u>
Net cash (used in)/provided by operating activities		<u>(41,169)</u>	<u>49,944</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(19,911)	(10,891)
Interest received		<u>3,887</u>	<u>3,805</u>
Net cash used in investing activities		<u>(16,024)</u>	<u>(7,086)</u>
		<hr/>	<hr/>
<b>Change in cash and cash equivalents in the reporting period</b>		(57,193)	42,858
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>979,831</u>	<u>936,973</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>922,638</u></u>	<u><u>979,831</u></u>

The notes form part of these financial statements

# Case Training Services

## Notes to the Cash Flow Statement for the Year Ended 31 December 2019

### 1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2019 £	2018 £
<b>Net expenditure for the reporting period (as per the Statement of Financial Activities)</b>	(22,781)	(1,790)
<b>Adjustments for:</b>		
Depreciation charges	44,417	39,730
Interest received	(3,887)	(3,805)
(Increase)/decrease in debtors	(65,192)	8,849
Increase in creditors	<u>6,274</u>	<u>6,960</u>
<b>Net cash (used in)/provided by operations</b>	<u>(41,169)</u>	<u>49,944</u>

### 2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.19 £	Cash flow £	At 31.12.19 £
<b>Net cash</b>			
Cash at bank and in hand	<u>979,831</u>	<u>(57,193)</u>	<u>922,638</u>
	<u>979,831</u>	<u>(57,193)</u>	<u>922,638</u>
<b>Total</b>	<u>979,831</u>	<u>(57,193)</u>	<u>922,638</u>

The notes form part of these financial statements

Notes to the Financial Statements  
for the Year Ended 31 December 2019

---

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Allocation and apportionment of costs**

All costs are allocated between the expenditure categories of the Statement of Financial Activities on the basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- 2% on cost and over length of lease
Improvements to property	- 15% on cost
Plant and machinery	- 15% on cost
Fixtures and fittings	- 15% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 33% on cost

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.



## Case Training Services

### Notes to the Financial Statements - continued for the Year Ended 31 December 2019

#### 2. DONATIONS AND LEGACIES

	2019	2018
	£	£
General Gifts & Donations	22,862	41,050
250 Club Membership	5,575	6,000
Grants	<u>932,078</u>	<u>900,734</u>
	<u>960,515</u>	<u>947,784</u>

Grants received, included in the above, are as follows:

	2019	2018
	£	£
Hull City Council	673,508	667,552
East Riding of Yorkshire Council	242,201	184,749
Your Life	5,640	2,775
NRS Rebuild	10,000	10,000
Other grants	<u>729</u>	<u>35,658</u>
	<u>932,078</u>	<u>900,734</u>

#### 3. OTHER TRADING ACTIVITIES

	2019	2018
	£	£
Annual Dinner	15,538	31,191
Shop Income	8,067	10,859
Sundry Income	11,369	10,685
HCLA Recharges	<u>395,926</u>	<u>388,809</u>
	<u>430,900</u>	<u>441,544</u>

#### 4. INVESTMENT INCOME

	2019	2018
	£	£
Deposit account interest	<u>3,887</u>	<u>3,805</u>

## Case Training Services

### Notes to the Financial Statements - continued for the Year Ended 31 December 2019

#### 5. RAISING FUNDS

##### Other trading activities

	2019	2018
	£	£
Purchases	<u>22,733</u>	<u>46,314</u>

#### 6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Charitable Activities	<u>1,356,358</u>	<u>38,992</u>	<u>1,395,350</u>

#### 7. SUPPORT COSTS

	Governance costs £
Charitable Activities	<u>38,992</u>

#### 8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2019	2018
	£	£
Auditors' remuneration	12,600	12,000
Depreciation - owned assets	<u>44,417</u>	<u>39,730</u>

#### 9. TRUSTEES' REMUNERATION AND BENEFITS

During the year ended 31 December 2019 Mark Cooke a trustee and employee of the company had remuneration totalling £38,463.64 (2018: £38,558.41) in his role as Welfare Services Manager.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2019 nor for the year ended 31 December 2018.

## Case Training Services

### Notes to the Financial Statements - continued for the Year Ended 31 December 2019

#### 10. STAFF COSTS

	2019 £	2018 £
Wages and salaries	<u>774,766</u>	<u>703,445</u>
	<u>774,766</u>	<u>703,445</u>

The average monthly number of employees during the year was as follows:

	2019	2018
Management	20	20
Administration	<u>11</u>	<u>11</u>
	<u>31</u>	<u>31</u>

The charity made termination payments of £30,680 (2018 £0), these were made under settlement agreements. The accounting policy is to recognise termination payment liabilities on communication of intention to pay and when quantifiable. Such payments are accounted for as staff costs. The payments were funded from unrestricted reserves. This has resulted in one employee receiving a total amount between £70,000 and £80,000 from their employment with CASE. No other employee received over £60,000 (2018 None).

#### 11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	920,787	26,997	947,784
Other trading activities	441,544	-	441,544
Investment income	<u>3,805</u>	<u>-</u>	<u>3,805</u>
<b>Total</b>	1,366,136	26,997	1,393,133
<b>EXPENDITURE ON</b>			
Raising funds	44,010	2,304	46,314
<b>Charitable activities</b>			
Charitable Activities	1,319,035	29,574	1,348,609
	<u>1,363,045</u>	<u>31,878</u>	<u>1,394,923</u>
<b>Total</b>	1,363,045	31,878	1,394,923
<b>NET INCOME/(EXPENDITURE)</b>	3,091	(4,881)	(1,790)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	1,011,400	1,182,785	2,194,185
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>1,014,491</u>	<u>1,177,904</u>	<u>2,192,395</u>

# Case Training Services

## Notes to the Financial Statements - continued for the Year Ended 31 December 2019

### 12. TANGIBLE FIXED ASSETS

	Centre of Excellence £	Long leasehold £	Improvements to property £	Plant and machinery £
<b>COST</b>				
At 1 January 2019	1,286,467	346,403	2,999	26,403
Additions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2019	<u>1,286,467</u>	<u>346,403</u>	<u>2,999</u>	<u>26,403</u>
<b>DEPRECIATION</b>				
At 1 January 2019	129,412	346,403	1,873	23,901
Charge for year	<u>25,729</u>	<u>-</u>	<u>317</u>	<u>1,147</u>
At 31 December 2019	<u>155,141</u>	<u>346,403</u>	<u>2,190</u>	<u>25,048</u>
<b>NET BOOK VALUE</b>				
At 31 December 2019	<u>1,131,326</u>	<u>-</u>	<u>809</u>	<u>1,355</u>
At 31 December 2018	<u>1,157,055</u>	<u>-</u>	<u>1,126</u>	<u>2,502</u>
	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>				
At 1 January 2019	98,830	20,785	175,023	1,956,910
Additions	<u>3,649</u>	<u>-</u>	<u>16,262</u>	<u>19,911</u>
At 31 December 2019	<u>102,479</u>	<u>20,785</u>	<u>191,285</u>	<u>1,976,821</u>
<b>DEPRECIATION</b>				
At 1 January 2019	87,088	15,859	169,253	773,789
Charge for year	<u>3,799</u>	<u>4,924</u>	<u>8,501</u>	<u>44,417</u>
At 31 December 2019	<u>90,887</u>	<u>20,783</u>	<u>177,754</u>	<u>818,206</u>
<b>NET BOOK VALUE</b>				
At 31 December 2019	<u>11,592</u>	<u>2</u>	<u>13,531</u>	<u>1,158,615</u>
At 31 December 2018	<u>11,742</u>	<u>4,926</u>	<u>5,770</u>	<u>1,183,121</u>

## Case Training Services

### Notes to the Financial Statements - continued for the Year Ended 31 December 2019

#### 13. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
<b>MARKET VALUE</b>	
At 1 January 2019 and 31 December 2019	<u>100</u>
<b>NET BOOK VALUE</b>	
At 31 December 2019	<u>100</u>
At 31 December 2018	<u>100</u>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

#### **Caseworks Limited**

Registered office:

Nature of business: Social Enterprise - Dormant

Class of share:	%
Ordinary	holding 100

#### 14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Trade debtors	33,940	24,243
Other debtors	<u>122,939</u>	<u>67,444</u>
	<u>156,879</u>	<u>91,687</u>

#### 15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Trade creditors	6,455	11,452
Other creditors	25,599	25,599
Accruals and deferred income	<u>36,564</u>	<u>25,293</u>
	<u>68,618</u>	<u>62,344</u>

# Case Training Services

## Notes to the Financial Statements - continued for the Year Ended 31 December 2019

### 16. MOVEMENT IN FUNDS

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
<b>Unrestricted funds</b>			
General Reserve	1,014,491	(7,052)	1,007,439
<b>Restricted funds</b>			
Centre of Excellence	1,157,055	(25,729)	1,131,326
Freemasons	1,656	-	1,656
NRS Rebuild Income	10,000	10,000	20,000
Tesco Bee	(259)	-	(259)
Big Lottery	4,443	-	4,443
Daz Sims	2,514	-	2,514
Henry & Dora Needler	2,000	-	2,000
Defibrillator	495	-	495
	<u>1,177,904</u>	<u>(15,729)</u>	<u>1,162,175</u>
<b>TOTAL FUNDS</b>	<u>2,192,395</u>	<u>(22,781)</u>	<u>2,169,614</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General Reserve	1,385,302	(1,392,354)	(7,052)
<b>Restricted funds</b>			
Centre of Excellence	-	(25,729)	(25,729)
NRS Rebuild Income	10,000	-	10,000
	<u>10,000</u>	<u>(25,729)</u>	<u>(15,729)</u>
<b>TOTAL FUNDS</b>	<u>1,395,302</u>	<u>(1,418,083)</u>	<u>(22,781)</u>

# Case Training Services

## Notes to the Financial Statements - continued for the Year Ended 31 December 2019

### 16. MOVEMENT IN FUNDS - continued

#### Comparatives for movement in funds

	At 1.1.18 £	Net movement in funds £	At 31.12.18 £
<b>Unrestricted funds</b>			
General Reserve	761,400	3,091	764,491
Building Fund	<u>250,000</u>	<u>-</u>	<u>250,000</u>
	1,011,400	3,091	1,014,491
<b>Restricted funds</b>			
Centre of Excellence	1,182,785	(25,730)	1,157,055
Freemasons	-	1,656	1,656
NRS Rebuild Income	-	10,000	10,000
Tesco Bee	-	(259)	(259)
Big Lottery	-	4,443	4,443
Daz Sims	-	2,514	2,514
Henry & Dora Needler	-	2,000	2,000
Defibrillator	<u>-</u>	<u>495</u>	<u>495</u>
	<u>1,182,785</u>	<u>(4,881)</u>	<u>1,177,904</u>
<b>TOTAL FUNDS</b>	<u><u>2,194,185</u></u>	<u><u>(1,790)</u></u>	<u><u>2,192,395</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General Reserve	1,366,136	(1,363,045)	3,091
<b>Restricted funds</b>			
Centre of Excellence	-	(25,730)	(25,730)
Freemasons	5,500	(3,844)	1,656
NRS Rebuild Income	10,000	-	10,000
Tesco Bee	2,045	(2,304)	(259)
Big Lottery	4,443	-	4,443
Daz Sims	2,514	-	2,514
Henry & Dora Needler	2,000	-	2,000
Defibrillator	<u>495</u>	<u>-</u>	<u>495</u>
	<u>26,997</u>	<u>(31,878)</u>	<u>(4,881)</u>
<b>TOTAL FUNDS</b>	<u><u>1,393,133</u></u>	<u><u>(1,394,923)</u></u>	<u><u>(1,790)</u></u>

# Case Training Services

## Notes to the Financial Statements - continued for the Year Ended 31 December 2019

### 16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.18 £	Net movement in funds £	At 31.12.19 £
<b>Unrestricted funds</b>			
General Reserve	761,400	(3,961)	757,439
Building Fund	<u>250,000</u>	<u>-</u>	<u>250,000</u>
	1,011,400	(3,961)	1,007,439
<b>Restricted funds</b>			
Centre of Excellence	1,182,785	(51,459)	1,131,326
Freemasons	-	1,656	1,656
NRS Rebuild Income	-	20,000	20,000
Tesco Bee	-	(259)	(259)
Big Lottery	-	4,443	4,443
Daz Sims	-	2,514	2,514
Henry & Dora Needler	-	2,000	2,000
Defibrillator	<u>-</u>	<u>495</u>	<u>495</u>
	<u>1,182,785</u>	<u>(20,610)</u>	<u>1,162,175</u>
<b>TOTAL FUNDS</b>	<u><u>2,194,185</u></u>	<u><u>(24,571)</u></u>	<u><u>2,169,614</u></u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General Reserve	2,751,438	(2,755,399)	(3,961)
<b>Restricted funds</b>			
Centre of Excellence	-	(51,459)	(51,459)
Freemasons	5,500	(3,844)	1,656
NRS Rebuild Income	20,000	-	20,000
Tesco Bee	2,045	(2,304)	(259)
Big Lottery	4,443	-	4,443
Daz Sims	2,514	-	2,514
Henry & Dora Needler	2,000	-	2,000
Defibrillator	<u>495</u>	<u>-</u>	<u>495</u>
	<u>36,997</u>	<u>(57,607)</u>	<u>(20,610)</u>
<b>TOTAL FUNDS</b>	<u><u>2,788,435</u></u>	<u><u>(2,813,006)</u></u>	<u><u>(24,571)</u></u>



**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2019**

---

**17. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2019.

**18. TAXATION**

All of the charity's income is applied for charitable purposes and therefore the charity is exempt from corporation tax.

**19. TRUSTEES' INDEMNITY INSURANCE**

The company has indemnity insurance for officers and trustees of the company. The premium for 2019 amounted to £1,400 (2018: £1,400).

**20. SHARE CAPITAL**

The charity is incorporated as a company limited by guarantee and therefore has no share capital. The liability of members is restricted to £10 each. The total number of members as at 31 December 2019 was 41. The unrestricted fund and any excess of income over expenditure is not to be distributed to members.