

REGISTERED COMPANY NUMBER: 03126101
REGISTERED CHARITY NUMBER: 1051587

**Report of the Trustees and
Financial Statements for the Year Ended 31 December 2018
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

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Case Training Services
Report of the Trustees
for the Year Ended 31 December 2018

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 2018. 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 2015).

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.

Achievement and performance

Founded in 1985, CASE is an independent, innovative and successful charity providing high quality services for people with a learning disability residing in Hull and the East Riding of Yorkshire; run by local people for local people.

For over 30 years CASE has built an excellent reputation for delivering high quality day services to in excess of 130 people a week in 2018.

The values, perspective and vision of the CASE founder members continue to be respected and upheld.

Our aim is to enable and ensure the highest possible quality of life, to enhance choices and opportunities for people with a learning disability and associated conditions helping each person to reach their full potential.

We pride ourselves on an individualised person-centred approach to our work ensuring trainees are the focus and motivation of CASE.

CASE is recognised in Hull and the East Riding of Yorkshire as a leader in the field of services for people with a learning disability and for their families/carers. CASE has a proven track record of delivering quality services evidenced by external monitoring, inspection, audit and reviews of contracted services.

Under the governance of the Board of Trustees, CASE continues to abide by our long-held priorities and values:

Survival; firstly and most importantly to continue to be here providing much needed high quality services to CASE trainees and their carers/families.

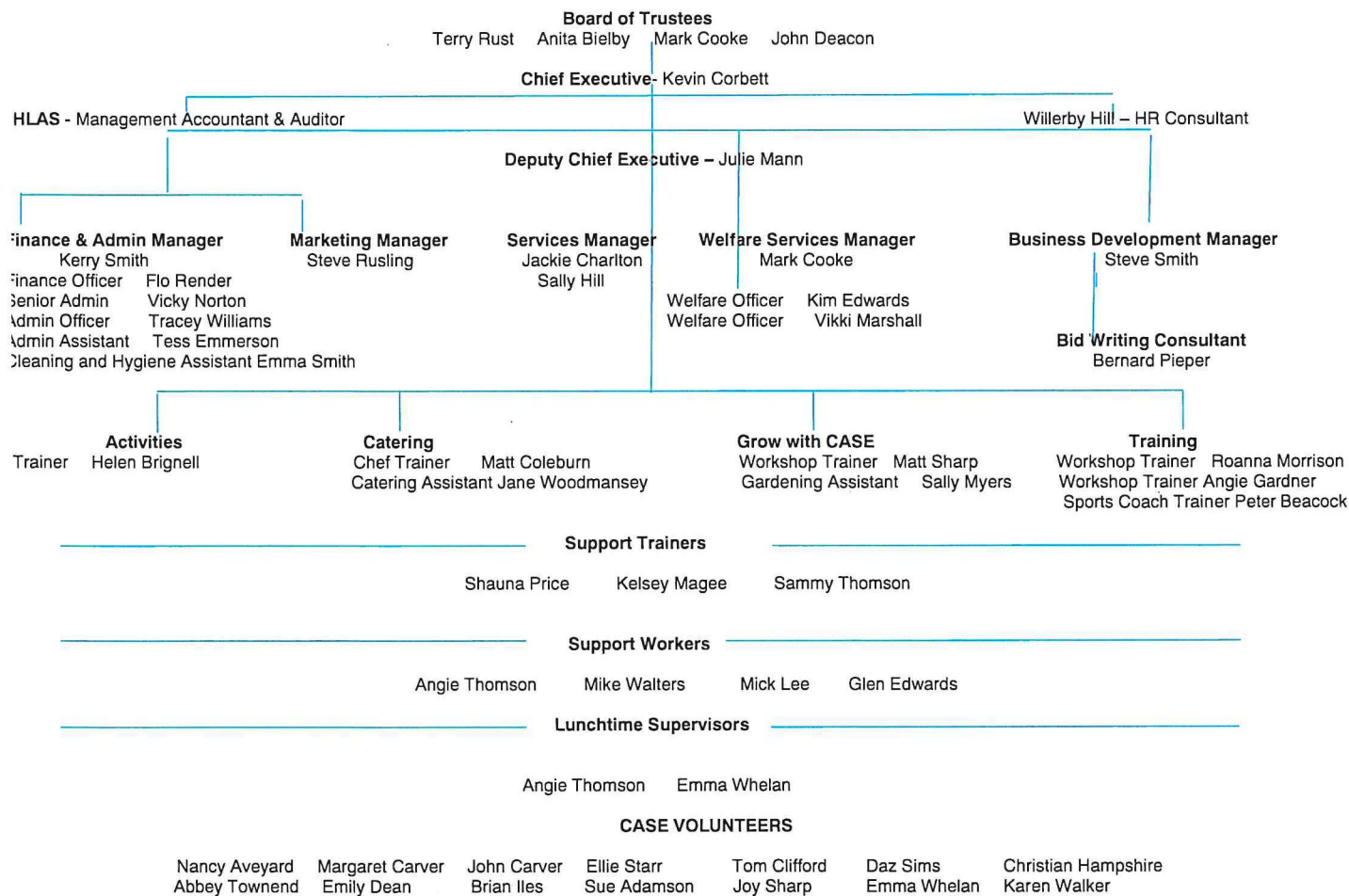
Development; never to stand still or be complacent; always seeking to improve and extend what we do well and do it better. An unwavering commitment to continuous improvement.

Influencing; to contribute and influence the wider debate, both locally and beyond to better the lives of those we serve.

Case Training Services

Report of the Trustees for the Year Ended 31 December 2018

Organisational Structure



Case Training Services
Report of the Trustees
for the Year Ended 31 December 2018

STRATEGIC REPORT

Achievement and performance

Health, Wellbeing and Welfare of clients

For over 30 years CASE has touched the lives of many trainees who have directly benefited from the services provided, alongside their families, parents and carers, many of whom rely heavily on the service provided by CASE.

The safety, safeguarding, well-being and health of our extremely vulnerable client group is of paramount importance and we fully recognise the need and value of enabling social integration and economic participation.

The unique comprehensive service CASE provide includes an integrated welfare support service to meet the diverse needs of our service users and when appropriate, to provide support to their families/carers.

Central and key to service delivery is our 'person centred' approach safeguarding service users, enabling and promoting choice and independence, addressing and increasing awareness of health, well-being and access to health and other services.

Clients benefit greatly from the social and personal contact at CASE where they are trained, supported and encouraged in a safe, secure and stable environment and are able to develop at their own pace. The unique environment at CASE enables trainees to feel confident and happy.

CASE Service Provision

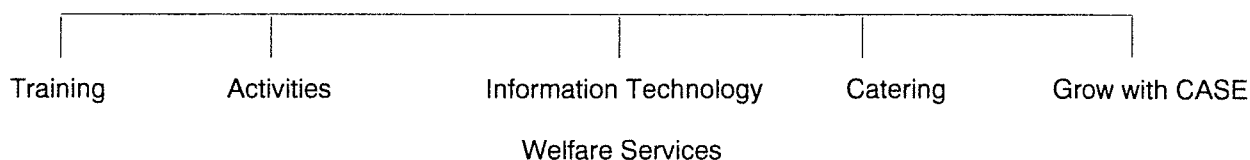
The CASE service provision embraces a unique programme of quality training activities and support for people with a learning disability, underpinned by a comprehensive welfare support service. Programmes are tailored to individual need with an expanding menu of choice and opportunity.

Improvement of quality of life for clients is achieved through the carefully considered recruitment process, progressing from initial to ongoing assessment and review. Allocation to service delivery is sensitively planned in order to meet the needs and aspirations of clients. Flexibility within the service is an essential element to meet the clients changing circumstances.

With the help and support of qualified staff, trainees develop at their own pace in a safe, caring and supportive environment.

The CASE experience is an experience purposely designed to enable CASE trainees to enjoy and participate in all the activities we offer. Respect and responsibility are readily evident during the journey of personal development and fulfilment with a tangible sense of belonging and self-worth engendered in our clients from day one and throughout their time at CASE.

CASE Centre of Excellence



Case Training Services
Report of the Trustees
for the Year Ended 31 December 2018

STRATEGIC REPORT
Achievement and performance

Training

A restructure in May 2018 introduced an additional management role to meet an expanding range of training, activities and opportunities on offer and a potential increased client base.

The Training Department provides opportunity to access various in-house training programmes of personal and self-development.

The training programmes support individuals to achieve a better quality of life; to be more independent and enable trainees to make their own choices and decisions.

- **Life skills** - Healthy lifestyles, basic Literacy and Numeracy skills, IT skills, Personal Care and Employability skills
- **Literacy and Numeracy Skills** - embedded within training sessions and other activities
- **Qualifications** - Trainees have the opportunity to undertake qualifications with courses designed to develop life skills, personal development and to aid independence.
- **Independent Living Skills** - Daily Domestic skills, Staying Safe in the Home, Basic Health and Safety, Personal safety, Budgeting and Money skills
- **Information Technology** - The opportunity to learn a wide range of IT skills to meet the individual needs of the trainee, importantly helping them stay safe on the internet and when accessing social media. Introduction to basic IT knowledge and skills through individual and group projects including a Virtual Reality Project.
- **Employment Skills and Employment related opportunities** - available in the Case Charity Shop, Case Catering, Grow with CASE and the CASE Centre Support Services (clerical and administration) and cleaning services.
- **Citizenship and Personal Social Development** - Supporting trainees to understand their rights and responsibilities living in the community. Life, social skills and personal development training
- **Special Events** - Special dates are celebrated throughout the year enable trainees to become involved with learning and understanding the history of the events.

Activities

In 2018 The Development Fund enabled CASE to pilot and trial new services and activities in consultation with staff and trainees.

- **Life skills** - Independent living and life skills activities include personal care and safety, independent travel, money skills, cooking and healthy living.
- **Personal and Social Development Skills** - Life and social skills, Personal Social Health Education (PSHE) and Citizenship. Key life skills enable trainees to learn, gain knowledge and understand what is needed to live, learn and work within the community and society.

Case Training Services
Report of the Trustees
for the Year Ended 31 December 2018

STRATEGIC REPORT

Achievement and performance

- **Literacy and Numeracy Skills** - Embedded within departments
- **Enterprise** - Trainees source materials and make items to sell, monies are invested in teaching skills such as money management, business, budgeting and customer service.
- **A basic introduction to IT awareness and knowledge**
- **Cooking for Independence and cooking for fun** -Basic cooking skills and food preparation to assist independent clients with a view to progression into our catering department
- **Sport** - A range and choice of sporting activities available for trainees including football training with competitive matches. The part time post of Sports Trainer became a full-time position in May 2018 to meet increasing demand.
- **Drama** - Drama workshops give trainees the opportunity to perform in front of a live audience. Special rehearsed performances take place during the year including a Christmas Pantomime and an Easter celebration performance.
- **Film & Theatre Studies** - The CASE film club offers clients the opportunity to view films, explore the varied aspects of film and theatre including different genres, set design, costumes and production.
- **Photography Club** - is a popular activity. Photographs taken by trainees are widely used within CASE social media.
- **Dance** - Trainees are able to express and enjoy themselves through dance via a partnership with Hull KR Rugby club
- **Music** - Trainees are able to enjoy a range of music activities.
- **Arts & Crafts** - A wide range of art and craft activities.
- **Hobbies & Interest** - Individual and group projects include group outings to various events within the city and places of interest.
- **Employment Related Activities** - The opportunity for taster sessions with a choice of employment related activities.

Catering

The CASE kitchen and canteen is the commercial setting in which trainees are trained in basic catering sector skills. This includes food hygiene, basic food preparation and cooking skills, money handling, washing, ironing & personal skills such as customer service, personal hygiene and presentation.

Working in this commercial environment enables trainees to put their skills into practice, undertaking the various range of catering tasks required.

Trainees are actively involved in internal catering events throughout the year including buffets and the annual pop up restaurant, working with a celebrity chef.

Case Training Services
Report of the Trustees
for the Year Ended 31 December 2018

STRATEGIC REPORT

Achievement and performance

Grow with CASE

A therapeutic gardening provision where trainees access the award-winning Yorkshire and Hull in Bloom CASE allotment.

The allotment offers the opportunity for trainees to undertake various gardening projects and activities to develop their practical skills and knowledge.

To meet growing demand a further alternative allotment site was acquired in April 2018.

A Beehive project started 30 April 2018 funded by Tesco

Gold Award: Yorkshire in Bloom,

Gold Awards: Best Container, Best Wildlife, Best Allotment and Best Community Garden; The Hull in Bloom Competition.

Welfare Services

The Welfare department provide trainee support to those with behavioural and emotional needs; additional extensive welfare and support service to trainees, extended to parents, families and carers, also necessary liaison with, and appropriate referral to, external agencies such as Local Authorities, East Riding, Hull City Council, North Lincs, NHS, safeguarding & Department for Work & Pensions. Support is wide-ranging and flexible to meet the diverse needs of our service users.

- Safeguarding service users, Crisis intervention
- Assessment and review - Complete Learning support plans - Educational, Health Care plans - (EHCP)
- Ensure support plans focus on the needs of and outcomes for the service user
- Increase awareness of health & wellbeing, promote & develop pro-active approaches to assist service users to address their health and well-being with a person-centred approach
- Work with and support families to develop and establish links with statutory services, community centres, local voluntary groups and charities
- Ensure fair access to services (including advocacy support & referral)
- Accompanied visits & Out of Hours support
- Undertake and manage the CASE trainee recruitment process
- Networking - Attend and participate in external groups to ensure CASE is fully informed, involved and up to date with developments, policies and processes relevant to CASE clients
- Work in partnership with schools across Hull and East Riding to support with placements bringing in new potential clients
- Represented on the Learning Disability Partnership Board for KHCC and ERYC
- Manage and investigate trainee requests to exit the service and support transition
- During 2018 the welfare team attended several partner forum events with Hull City Council regarding Housing Related Support service and the tender process. The HRS contract was terminated on 31 October 2018.

Safeguarding

Strong links are maintained with Hull & East Riding Safeguarding Boards.

CASE works extremely closely with safeguarding officers to implement preventative measures, undertake assessment, review procedures and crisis intervention.

Health & Wellbeing - Welfare support

A key component in offering this unique service is the increased awareness of health & wellbeing, to promote and develop pro-active approaches to assist service users to address their health and wellbeing. A well-established person-centred approach, in partnership with the NHS

Case Training Services
Report of the Trustees
for the Year Ended 31 December 2018

STRATEGIC REPORT

Achievement and performance

In 2018 we assisted a number of service users to relocate to Xtra care housing, a new facility in the city providing modern secure accommodation to the LD community funded by the local authority and Riverside Housing. The CASE Welfare department was key to enable the transition of CASE clients into the new service and provide continuing support as required.

Trainee Recruitment

Recruitment is now fully integrated within the welfare team which continues to pursue new and innovative ways to engage with potential new service users.

The process of joining CASE can now take a matter of days whereas previously it could take up to 3 months for the various agencies to communicate and share information. There is established effective communication with social services teams within Hull, East Riding and North Lincs authorities.

A growing trend is the increase in school taster visits with Hull and East Riding LD provision schools, this has proven beneficial to enhance the transition process delivering a more efficient timescale to the user and Local Authority.

Networking Marketing & Promotion has been enhanced by the development of a new CASE brochure and marketing materials to target schools in both East Riding and Hull City Council boundaries.

Finance

The positive financial position of CASE at the year end in 2018 demonstrates the effective & efficient financial planning and management in place, monthly management finance meetings and quarterly Department Budget reviews. CASE operates a robust business model in consideration of the need to protect our core values and beliefs.

As ever our priority is to carefully and appropriately position our organisation to meet challenges and opportunities of the future.

Harris, Lacey and Swain, the CASE management accountants and auditors continued to provide invaluable support to ensure our financial health, with much appreciated additional and significant help and advice to the Management Team and the Board of Trustees.

The two service level agreement contracts with Hull City Council were carried forward into 2018. However, the value of the Adult Service level agreement was again subject to the year on 10% reduction.

The high level of unexpected expenditure in 2018 totalled £25,700. This expenditure included Plant Room, Atrium, Minibus and GDPR.

The facility to receive credit card payments was introduced in 2018.

The exit of the leases for Caseworks and Lifelink premises at 68-72 Charles Street was achieved in early 2018.

The majority of client revenue was again derived from personal budgets through Hull City Council and an ever-increasing amount from East Riding of Yorkshire Council.

Occupancy levels increased during 2018 alongside better retention levels.

Client recruitment to CASE services was greatly enhanced by effective networking with referral agencies and key stakeholders.

A GDPR Specialist Consultant was engaged to provide guidance, support, training and resources. Two Data Protection Administrators were appointed overseen by a GDPR Manager. Significant progress has been made throughout the year and in the main CASE met compliance requirements by the end of May.

The HR consultancy Support contract remains with Willerby Hill HR Advisors.

The Jelf Insurance Partnership continue to meet our insurance requirements, all insurance costs approved on time.

Jupiter IT Solutions continue to provide IT support and system monitoring.

Stallard Kane Consultancy provided specialist support to meet Health & Safety legislation.

Case recognises health and safety responsibilities under current legislation. The Board of Trustees discharge the responsibility to ensure all reasonable precautions are taken to provide and maintain working conditions which are safe, healthy and comply with all statutory requirements and codes of practice.

A designated Health and Safety Officer is responsible for Health and Safety in the workplace.

Case Training Services
Report of the Trustees
for the Year Ended 31 December 2018

STRATEGIC REPORT

Achievement and performance

Marketing

BSG

The support of the local business community again featured prominently in life at CASE throughout 2018.

The Case Business Support Group, founded in 2005, was the first local Community Business Partnership Support Group in the area and provides much valued support to CASE including 250 club membership, sponsorship, donations and other fund-raising activities.

Private sector partnership support remains an extremely valuable component in funding applications and contract negotiations.

Much of the help, advice and support freely given by the BSG and its individual members is often unseen and unheralded, nevertheless this support and influence continues to be a key factor in the development and success of CASE.

The work of the BSG and its members is deeply appreciated by all at CASE.

Significant sponsorship income was generated at CASE fundraising events including the Pop-Up Restaurant and the Annual Dinner featuring The Bootleg Beatles, also at Christmas.

Some private sector sponsorship was again secured for these prestigious events.

The CASE profile across Hull, the East Riding and beyond continued to benefit from exposure through local media and social networking.

The CASE Centre of Excellence building continued to pose significant challenges in 2018, notably the Plant and power facility with further breakdowns and unidentifiable problems continuing to be addressed by Houlton, Sutcliffes and Binks at year end. All common areas and toilet areas were redecorated in 2018

NRS Building Project

CASE continues to seek to develop the adjacent facility at 35 Francis Street. This project will require extensive support in terms of planning, development and funding.

It is also envisaged that as capacity across both buildings will increase, the optimisation and deployment of space in both premises for activities for our client group is crucial.

CASE will look to maximise the support of the Business Support Group during this process.

The Parent and Carers Support Group continued to meet throughout the year; a forum to engage parents and provide an opportunity to be briefed on CASE performance, future developments and to air views.

During 2018 the CASE Charity shop supported by parent volunteers continued to produce a surplus.

The long-established CASE Trainee Committee comprised of representatives from each department met quarterly throughout the year; trainees are encouraged to air views, with questions and suggestions and the opportunity to challenge matters at Case.

Trainees were also consulted in service development issues, particularly in relation to the development fund and the introduction of the 'you said we did' information and display board.

The CASE social programme of events and activities provided opportunities to enable trainees to participate in internal and external leisure events, widen their social circle and develop and maintain friendships. The value of this warm, caring, supportive and structured approach to social inclusion is evident in the personal development of our trainees.

Trainees participated in a range of activities and social events in 2018 including trips to Flamingo Land, York Chocolate Factory, York Railway Museum, and Stately Homes, with other recreational and educational visits to parks and museums in the City. CASE supported the Hull City of Culture by trainee awareness and participation.

A full Christmas programme of events took place in 2018, including lunch at The Hilton Hotel, a Christmas Service and discos here at CASE and the Walton Street Club. Help from friends and supporters of CASE ensured every client received Christmas presents, a selection box and a Christmas Card.

Trainees produced and sold CASE calendars and took part in a design the CASE Christmas Card competition.

Case Training Services
Report of the Trustees
for the Year Ended 31 December 2018

STRATEGIC REPORT

Achievement and performance

Throughout the year in-house themed discos at CASE and external social events including evening parties at the Walton Street Club offered opportunities for the trainees to attend and enjoy social events.

The annual CASE Founders Day was held on 26th September 2018 to celebrate the visionary contribution of the small group of parents who founded CASE on 23rd September 1985.

The first Lee Creamer Memorial Sports Day took place in the summer.

CASE welcomed many visitors in 2018, including The Lord Mayor of Hull.

As a valued services delivery partner CASE is very grateful for the continuing support of Hull City Council and East Riding of Yorkshire Council, their officers and staff.

CASE is all about people, those we work with and those we work for. The trainees and their families/carers remain the focus and the driver of all we aspire to. Improving lives is our goal and with help and support we shall continue to strive to make that all important difference.

Our grateful thanks go to our staff who again coped admirably with the pressures and worked hard to deliver services, meet the inevitable challenges and help shape the future of CASE.

Once again a special vote of our thanks go to the small band of CASE volunteers; the CASE Board of Trustees and to all our supporters, members of the local business community, our funders and the many other organisations and friends of CASE who provided much appreciated help, support and encouragement to improving lives throughout 2018.

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.

Future plans

Future developments

- Obtain the Picasso Quality Mark
- Explore additional education and training service delivery options
- Accreditation with awarding bodies
- Introduce a range of qualifications
- Further the development of the 35 Francis Street, NRS site and explore funding opportunities
- Introduce dedicated marketing and promotion to support trainee recruitment
- Set 2019/20 budgets: monitor and review
- Review SLA's and all contract management
- Re-arrange Royal visit to Centre of Excellence
- Introduce new CASE website
- Review the BSG and CASE 250 club
- Increase sponsorship support to CASE
- Board of Trustees review
- Review the delivery and operation of HCLA

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 2018

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, Anita Dawn Bielby offered herself for re-election.

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03126101

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

Company Secretary

Mr Terry Rust

Auditors

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

Case Training Services
Report of the Trustees
for the Year Ended 31 December 2018

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.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 31.12.2019 and signed on the board's behalf by:


.....
Mr Terry 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 2018 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 2018 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. 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:

Case Training Services

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 December 2018

		Unrestricted funds £	Restricted funds £	Total 2018 funds £	Total 2017 funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	920,787	26,997	947,784	972,119
Other trading activities	3	441,544	-	441,544	382,801
Investment income	4	<u>3,805</u>	<u>-</u>	<u>3,805</u>	<u>3,107</u>
Total		1,366,136	26,997	1,393,133	1,358,027
EXPENDITURE ON					
Raising funds	5	44,010	2,304	46,314	22,776
Charitable activities	6				
Charitable Activities		<u>1,319,035</u>	<u>29,574</u>	<u>1,348,609</u>	<u>1,241,552</u>
Total		1,363,045	31,878	1,394,923	1,264,328
NET INCOME/(EXPENDITURE)		3,091	(4,881)	(1,790)	93,699
RECONCILIATION OF FUNDS					
Total funds brought forward		1,011,400	1,182,785	2,194,185	2,100,486
TOTAL FUNDS CARRIED FORWARD		<u><u>1,014,491</u></u>	<u><u>1,177,904</u></u>	<u><u>2,192,395</u></u>	<u><u>2,194,185</u></u>

The notes form part of these financial statements

Case Training Services

Balance Sheet At 31 December 2018

		Unrestricted funds £	Restricted funds £	Total 2018 funds £	Total 2017 funds £
	Notes				
FIXED ASSETS					
Tangible assets	12	26,066	1,157,055	1,183,121	1,211,960
Investments	13	<u>100</u>	<u>-</u>	<u>100</u>	<u>100</u>
		26,166	1,157,055	1,183,221	1,212,060
CURRENT ASSETS					
Debtors	14	91,687	-	91,687	100,536
Cash at bank and in hand		<u>958,982</u>	<u>20,849</u>	<u>979,831</u>	<u>936,973</u>
		1,050,669	20,849	1,071,518	1,037,509
CREDITORS					
Amounts falling due within one year	15	(62,344)	-	(62,344)	(55,384)
NET CURRENT ASSETS		<u>988,325</u>	<u>20,849</u>	<u>1,009,174</u>	<u>982,125</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,014,491</u>	<u>1,177,904</u>	<u>2,192,395</u>	<u>2,194,185</u>
NET ASSETS		<u>1,014,491</u>	<u>1,177,904</u>	<u>2,192,395</u>	<u>2,194,185</u>
FUNDS	16				
Unrestricted funds				1,014,491	1,011,400
Restricted funds				<u>1,177,904</u>	<u>1,182,785</u>
TOTAL FUNDS				<u>2,192,395</u>	<u>2,194,185</u>

The notes form part of these financial statements

Case Training Services

**Balance Sheet - continued
At 31 December 2018**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2018.

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

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 144 of the Charities Act 2011.

The financial statements were approved by the Board of Trustees on 24.08.2019 and were signed on its behalf by:


.....
Mr Terry Rust -Trustee

The notes form part of these financial statements

Case Training Services
Cash Flow Statement
for the Year Ended 31 December 2018

		2018	2017
	Notes	£	£
Cash flows from operating activities:			
Cash generated from operations	1	<u>49,944</u>	<u>151,406</u>
Net cash provided by (used in) operating activities		<u>49,944</u>	<u>151,406</u>
Cash flows from investing activities:			
Purchase of tangible fixed assets		(10,891)	(4,342)
Interest received		<u>3,805</u>	<u>3,107</u>
Net cash provided by (used in) investing activities		<u>(7,086)</u>	<u>(1,235)</u>
		<u> </u>	<u> </u>
Change in cash and cash equivalents in the reporting period		42,858	150,171
Cash and cash equivalents at the beginning of the reporting period		<u>936,973</u>	<u>786,802</u>
Cash and cash equivalents at the end of the reporting period		<u>979,831</u>	<u>936,973</u>

The notes form part of these financial statements

Case Training Services

Notes to the Cash Flow Statement
for the Year Ended 31 December 2018

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2018 £	2017 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(1,790)	93,699
Adjustments for:		
Depreciation charges	39,730	37,657
Interest received	(3,805)	(3,107)
Decrease in debtors	8,849	50,471
Increase/(decrease) in creditors	<u>6,960</u>	<u>(27,314)</u>
Net cash provided by (used in) operating activities	<u>49,944</u>	<u>151,406</u>

Notes to the Financial Statements
for the Year Ended 31 December 2018

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 2015)', 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 2018

2. DONATIONS AND LEGACIES

	2018	2017
	£	£
General Gifts & Donations	41,050	41,097
250 Club Membership	6,000	5,500
Grants	<u>900,734</u>	<u>925,522</u>
	<u>947,784</u>	<u>972,119</u>

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

	2018	2017
	£	£
Hull City Council	667,552	720,183
East Riding of Yorkshire Council	184,749	164,044
Your Life	2,775	2,670
NRS Rebuild	10,000	-
Other grants	<u>35,658</u>	<u>38,625</u>
	<u>900,734</u>	<u>925,522</u>

3. OTHER TRADING ACTIVITIES

	2018	2017
	£	£
Annual Dinner	31,191	18,011
Shop Income	10,859	11,592
Sundry Income	10,685	5,410
HCLA Recharges	<u>388,809</u>	<u>347,788</u>
	<u>441,544</u>	<u>382,801</u>

4. INVESTMENT INCOME

	2018	2017
	£	£
Deposit account interest	<u>3,805</u>	<u>3,107</u>

5. RAISING FUNDS

Other trading activities

	2018	2017
	£	£
Purchases	<u>46,314</u>	<u>22,776</u>

Case Training Services

Notes to the Financial Statements - continued for the Year Ended 31 December 2018

6. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (See note 7)	Totals
	£	£	£
Charitable Activities	<u>1,289,277</u>	<u>59,332</u>	<u>1,348,609</u>

7. SUPPORT COSTS

	Governance costs
	£
Charitable Activities	<u>59,332</u>

8. NET INCOME/(EXPENDITURE)

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

	2018	2017
	£	£
Auditors' remuneration	12,000	12,000
Depreciation - owned assets	<u>39,730</u>	<u>37,653</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There was no trustees' remuneration or other benefits for the year ended 31 December 2018 nor for the year ended 31 December 2017.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2018 nor for the year ended 31 December 2017.

10. STAFF COSTS

	2018	2017
	£	£
Wages and salaries	<u>703,445</u>	<u>663,286</u>

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

	2018	2017
Management	20	20
Administration	<u>11</u>	<u>11</u>
	<u>31</u>	<u>31</u>

No employees received emoluments in excess of £60,000.

Case Training Services

Notes to the Financial Statements - continued
for the Year Ended 31 December 2018

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	972,119	-	972,119
Other trading activities	382,801	-	382,801
Investment income	<u>3,107</u>	<u>-</u>	<u>3,107</u>
Total	1,358,027	-	1,358,027
EXPENDITURE ON			
Raising funds	22,776	-	22,776
Charitable activities			
Charitable Activities	<u>1,215,823</u>	<u>25,729</u>	<u>1,241,552</u>
Total	<u>1,238,599</u>	<u>25,729</u>	<u>1,264,328</u>
NET INCOME/(EXPENDITURE)	119,428	(25,729)	93,699
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>891,972</u>	<u>1,208,514</u>	<u>2,100,486</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>1,011,400</u></u>	<u><u>1,182,785</u></u>	<u><u>2,194,185</u></u>

Case Training Services

Notes to the Financial Statements - continued for the Year Ended 31 December 2018

12. TANGIBLE FIXED ASSETS

	Centre of Excellence £	Long leasehold £	Improvements to property £	Plant and machinery £
COST				
At 1 January 2018	1,286,467	346,403	2,999	26,403
Additions	-	-	-	-
At 31 December 2018	<u>1,286,467</u>	<u>346,403</u>	<u>2,999</u>	<u>26,403</u>
DEPRECIATION				
At 1 January 2018	103,682	346,403	1,560	22,755
Charge for year	<u>25,730</u>	-	<u>313</u>	<u>1,146</u>
At 31 December 2018	<u>129,412</u>	<u>346,403</u>	<u>1,873</u>	<u>23,901</u>
NET BOOK VALUE				
At 31 December 2018	<u>1,157,055</u>	-	<u>1,126</u>	<u>2,502</u>
At 31 December 2017	<u>1,182,785</u>	-	<u>1,439</u>	<u>3,648</u>

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 January 2018	95,649	20,785	167,313	1,946,019
Additions	<u>3,181</u>	-	<u>7,710</u>	<u>10,891</u>
At 31 December 2018	<u>98,830</u>	<u>20,785</u>	<u>175,023</u>	<u>1,956,910</u>
DEPRECIATION				
At 1 January 2018	83,832	10,663	165,164	734,059
Charge for year	<u>3,256</u>	<u>5,196</u>	<u>4,089</u>	<u>39,730</u>
At 31 December 2018	<u>87,088</u>	<u>15,859</u>	<u>169,253</u>	<u>773,789</u>
NET BOOK VALUE				
At 31 December 2018	<u>11,742</u>	<u>4,926</u>	<u>5,770</u>	<u>1,183,121</u>
At 31 December 2017	<u>11,817</u>	<u>10,122</u>	<u>2,149</u>	<u>1,211,960</u>

Case Training Services

Notes to the Financial Statements - continued for the Year Ended 31 December 2018

13. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 January 2018 and 31 December 2018	<u>100</u>
NET BOOK VALUE	
At 31 December 2018	<u>100</u>
At 31 December 2017	<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

Nature of business: Social Enterprise

	% holding
Class of share:	
Ordinary	100

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Trade debtors	24,243	50,588
Other debtors	<u>67,444</u>	<u>49,948</u>
	<u>91,687</u>	<u>100,536</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Trade creditors	11,452	8,371
Social security and other taxes	-	21,477
Other creditors	25,599	-
Accruals and deferred income	<u>25,293</u>	<u>25,536</u>
	<u>62,344</u>	<u>55,384</u>

Case Training Services

Notes to the Financial Statements - continued for the Year Ended 31 December 2018

16. MOVEMENT IN FUNDS

	At 1.1.18 £	Net movement in funds £	At 31.12.18 £
Unrestricted funds			
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
Restricted funds			
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>
	1,182,785	(4,881)	1,177,904
TOTAL FUNDS	<u>2,194,185</u>	<u>(1,790)</u>	<u>2,192,395</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Reserve	1,366,136	(1,363,045)	3,091
Restricted funds			
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	495	-	495
Centre of Excellence	<u>-</u>	<u>(25,730)</u>	<u>(25,730)</u>
	26,997	(31,878)	(4,881)
TOTAL FUNDS	<u>1,393,133</u>	<u>(1,394,923)</u>	<u>(1,790)</u>

Case Training Services

Notes to the Financial Statements - continued
for the Year Ended 31 December 2018

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.17 £	Net movement in funds £	At 31.12.17 £
Unrestricted Funds			
General Reserve	641,972	119,428	761,400
Building Fund	<u>250,000</u>	<u>-</u>	<u>250,000</u>
	891,972	119,428	1,011,400
Restricted Funds			
Centre of Excellence	<u>1,208,514</u>	<u>(25,729)</u>	<u>1,182,785</u>
TOTAL FUNDS	<u><u>2,100,486</u></u>	<u><u>93,699</u></u>	<u><u>2,194,185</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Reserve	1,358,027	(1,238,599)	119,428
Restricted funds			
Centre of Excellence	<u>-</u>	<u>(25,729)</u>	<u>(25,729)</u>
TOTAL FUNDS	<u><u>1,358,027</u></u>	<u><u>(1,264,328)</u></u>	<u><u>93,699</u></u>

Case Training Services

Notes to the Financial Statements - continued for the Year Ended 31 December 2018

16. MOVEMENT IN FUNDS - continued

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

	At 1.1.17 £	Net movement in funds £	At 31.12.18 £
Unrestricted funds			
General Reserve	641,972	122,519	764,491
Building Fund	250,000	-	250,000
Restricted funds			
Centre of Excellence	1,208,514	(51,459)	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	-	495	495
	<u>1,208,514</u>	<u>(30,610)</u>	<u>1,177,904</u>
TOTAL FUNDS	<u>2,100,486</u>	<u>91,909</u>	<u>2,192,395</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 £
Unrestricted funds			
General Reserve	2,724,163	(2,601,644)	122,519
Restricted funds			
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	495	-	495
Centre of Excellence	-	(51,459)	(51,459)
	<u>26,997</u>	<u>(57,607)</u>	<u>(30,610)</u>
TOTAL FUNDS	<u>2,751,160</u>	<u>(2,659,251)</u>	<u>91,909</u>

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2018.

Case Training Services

Notes to the Financial Statements - continued for the Year Ended 31 December 2018

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 2018 amounted to £1,400 (2017: £1,808).

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 2016 was 65. The unrestricted fund and any excess of income over expenditure is not to be distributed to members.