CASE TRAINING SERVICES

England & Wales · Charity number 1051587

Details

Other names	CASE
Status	Registered
Legal form	Charitable company
Company number	03126101
Registered	1995-12-20
Register	View on the Charity Commission register

Contact

Address	Case Training Services 60 Charles Street Hull HU2 8DQ
Phone	01482320200
Email	info@casetraininghull.co.uk
Website	https://casetraininghull.co.uk

Activities

Objects: RELIEVE AND ADVANCE THE EDUCATION OF YOUNG PEOPLE AND ADULTS WITH SPECIAL NEEDS AND/OR LEARNING DISABILITIES LIVING IN HULL AND THE SURROUNDING AREAS. (THE EXTENT OF WHICH SHALL BE AT THE DISCRETION OF THE TRUSTEES HEREIN) TO PROVIDE WORKSHOPS, EMPLOYMENT, TOOLS, ACCOMMODATION AND ANY OTHER FACILITIES WHICH THE TRUSTEES IN THEIR ABSOLUTE DISCRETION SHALL DEEM NECESSARY TO THE FURTHERANCE OF THE OBJECTIVES OF CASE TRAINING.

Activities: CASE, using a combination of day-care, training, education, personal development and welfare services aims to improve our learning disabled service users lives by enabling them to achieve their own personal dreams, hopes and ambitions. We also engage with carers to both support them with their caring responsibilities and also to maximise improved outcomes for the service user.

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Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability, Economic/community Development/employment
- **Who:** Children/young People, People With Disabilities

Geography

- **Area of benefit:** HULL AND DISTRICT
- East Riding Of Yorkshire
- Kingston Upon Hull City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£950,478	£915,839	£2,121,183	21
2023-12-31	£875,629	£847,349	£2,062,227	21
2022-12-31	£644,527	£787,461	£2,028,383	19
2021-12-31	£646,687	£711,152	£2,212,688	18
2020-12-31	£1,271,707	£1,186,269	£2,255,052	30

Trustees

Name	Role	Appointed
Allan Robins	Chair	2021-05-04
Anita Dawn Bielby		2013-11-07
John Deacon		2017-11-01
Pam Cavanagh		2023-09-20

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CASE TRAINING SERVICES

England & Wales - Charity number 1051587

Accounts

CASE
Training
Services

ANNUAL REPORT

2024

REGISTERED COMPANY NUMBER: 03126101 (England and Wales)
REGISTERED CHARITY NUMBER: 1051587

Report of the Trustees and

Financial Statements for the Year Ended 31 December 2024

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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for the Year Ended 31 December 2024

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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 2024. 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).

Introduction
This report is a combined directors report and provides an overview of the activities, accomplishments, and strategic direction of CASE Training Services, a charity supporting adults with learning disabilities, over the past year. It highlights key performance metrics, ongoing initiatives, and future to ensure the continuous growth and success of our organisation.

This year has been one of steady progress, community impact, and strategic development as we continue to deliver high-quality training and support to adults with learning disabilities. This report captures the year's key milestones, challenges, and ambitions for the future.

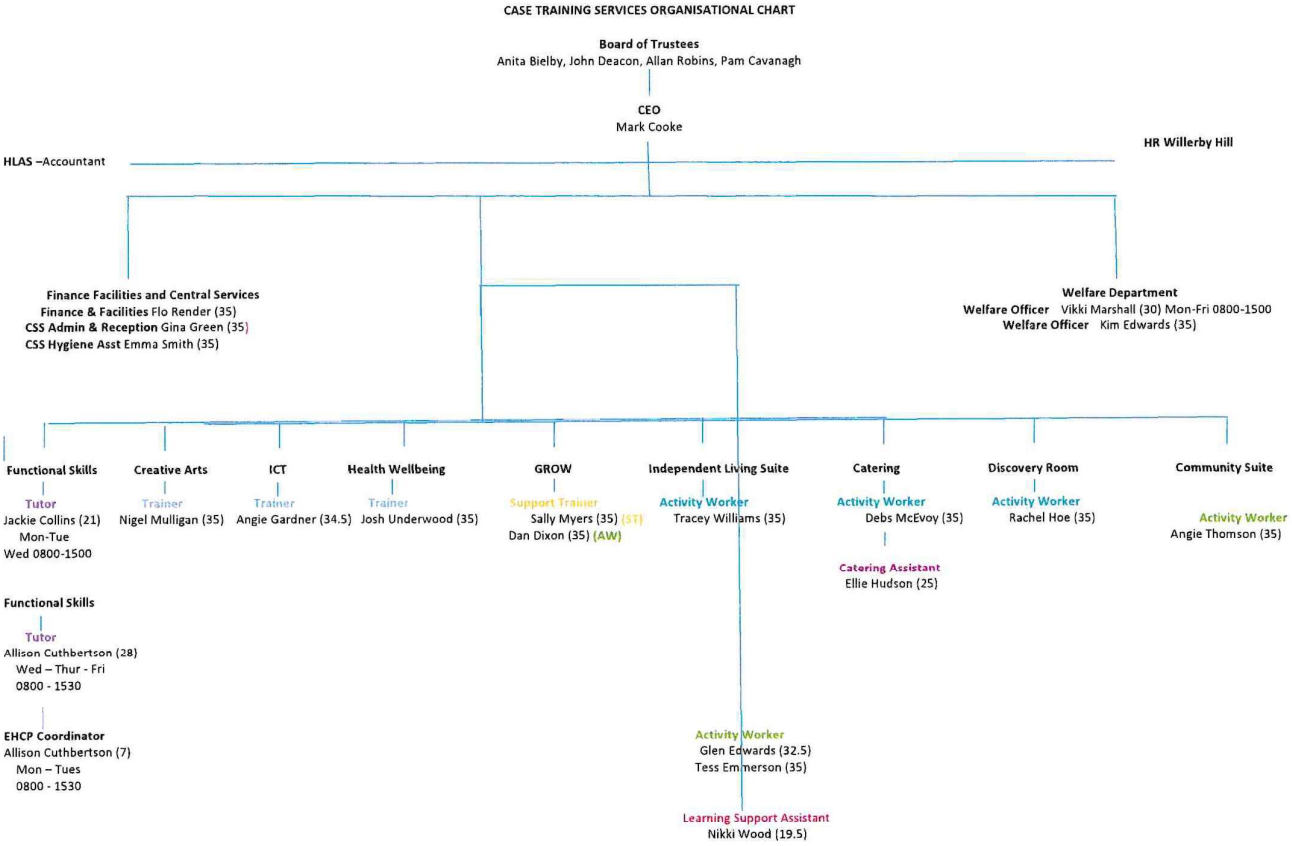
CASE Mission Statement

CASE Training Services is dedicated to empowering adults with learning disabilities through high-quality, accessible training programs that promote independence, skill development, and community integration.

Vision
To be recognised as a leading provider of innovative, compassionate and inclusive training services for adults with learning disabilities, recognised for excellence in education, personal development, and community engagement.

Core Values
Integrity: Upholding the highest standards of honesty and ethical behaviour.
Compassion: Demonstrating care and empathy in all our interactions.
Excellence: Striving for outstanding performance and quality in all we do.
Inclusion: Promoting diversity and equal opportunity for all individuals.

CASE TRAINING SERVICES ORGANISATIONAL CHART



OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity exists to support adults with learning disabilities to lead meaningful, independent lives in their communities. Achieving our target of 300 full service days is central to this mission. Each service day represents a structured opportunity for our learners to engage in personal development, social inclusion, and vocational training. Reaching the 300-day target strengthens our ability to provide consistent, high-quality programming that builds learner confidence and long-term skills-thereby enhancing community integration and reducing social isolation.

Strategies to Achieve Objectives:

- Implement a robust scheduling system to minimise disruption and maximise attendance.
- Introduce flexible programming to accommodate learner needs and staff capacity.
- Engage in regular consultation with learners, families, and staff to improve service delivery.
- Build contingency planning into staff scheduling to ensure resilience against staff shortages.
- Work closely with local authorities and stakeholders to address barriers to attendance (e.g. transport, care provision).

Measures to Assess Success:

- Learner attendance tracking against the 300-day goal.
- Annual learner and staff surveys to assess satisfaction and effectiveness against CQC goals.
- Key Performance Indicators (KPIs), including engagement hours per learner and progression towards individual development plans.
- Service review meetings to evaluate learner outcomes and operational efficiency.

Short-term Objectives:

- Reach the full 300 service days in the upcoming year.
- Improve learner retention and satisfaction scores by 10%.
- Enhance staff training in behaviour support and specialist education.

Long-term Objectives:

- Expand services into additional local authority areas to reach more beneficiaries within the East Riding of Yorkshire
- Develop new vocational pathways and enhance the GROW horticulture programme.
- Invest in facilities and transport to remove barriers to access.
- Build a digital learning platform to complement on-site learning and offer remote access to rural learners.

Public benefit

As a charity principally working intensively with participants with the aim of moving them into employment, further education or vocational training, the Trustees believe this meets the public benefit test as required under charity law. The Trustees hold a regard to CC/CCNI Guidance in relation to public benefit.

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 to gain independence, 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 based in Hull.

CASE offers each trainee a broad-based curriculum 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 to create healthier lifestyles alongside independence.

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 which features an independent living suite. We believe we have the best tutors and support workers, as we are the largest training provider of our kind in Hull and the surrounding area.

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, with positive impacts delivered for the economy and environment, as well as improvements to general health and wellbeing and community cohesion.

Days of Service

We began 2024 with a strong 284 service days.

By year-end, the total stood at 273. This temporary reduction between October and December was due to our bid to join the Hull City Council's DPS system. During this transition, numbers dropped due to natural leavers but have since stabilised following our successful approval.

Strategic Initiatives and Achievements

Infrastructure and Sustainability

Solar Panel System Upgrade: A major upgrade to our solar energy system has reduced our carbon footprint and created opportunities for future green funding. This will enable us to apply for additional grant funding in sustainable energy in the future.

Community Room Refurbishment: Launched in early 2024, our new Community Room offers therapeutic, holistic support. Initially operating two days a week, it has been a valued addition with plans to extend to a third day in 2025. This space will provide service users with opportunities to learn independent living skills in a relaxed environment while participating in community activities.

Program Highlights

Creative Arts Exhibition: Operating at near capacity five days a week, this vibrant programme has expanded its clay work with support from CHCP Grants and the Masonic Lodge.

Annual Sports Day: Hosted at Costello Stadium, this now-annual event was a huge success, welcoming participation from CHCP and NHS teams.

Christmas Fayre: Over 120 visitors attended our festive open day, with handmade items from each department. The celebrations also featured at the Beverley Minster Christmas Tree Festival.

Community Engagement

Partnerships with Local Authorities: We've further deepened relationships with Hull City Council and East Riding authorities, strengthening our role within the wider support network.

Hosting Community Events: CASE is now a key venue for local initiatives, including the Disability Partnership Board, Healthwatch forums, and NHS community events.

Challenges and Opportunities

Challenges

Service Day Shortfall: Despite a strong year, we fell slightly short of our annual target of three hundred service days.
Funding: Ensuring sustainable financial support to maintain and expand our program offerings.

Opportunities

Community Room Utilisation: The new Community Room offers new possibilities for wellbeing programmes and community integration.

Increased Community Engagement: Building on our successful events and partnerships to further integrate with the community whilst increasing collaboration with local organisations to amplify impact.

Summary of Main Achievements:
- Successfully delivered 287 service days, a significant increase from the previous year.
- Expanded our vocational horticulture programme, GROW, to include a new training greenhouse.
- Developed stronger relationships with local employers, leading to more supported employment placements.
- Expanded our offer with an additional Community suite opened.

Impact on Beneficiaries and Society:
Our services continue to create measurable improvements in learner independence, confidence, and community involvement. Through structured daily programmes, learners build life skills, engage in meaningful social interaction, and access vocational experiences that enhance their long-term opportunities. The charity has also helped alleviate pressure on local social services by supporting carers and enabling more independent living.

STRATEGIC REPORT

Financial review

Financial position

We saw an increase in revenue this year, managing to achieve an increase of £150,000 in revenue for the year which has strengthened our reserves and has brought them to £1,072,889 unrestricted and £1,048,294 restricted, giving a total of £2,121,183 sat in reserves.

Financial Position at Year-End: The charity ended the year in a strong financial position, with a healthy balance of unrestricted and restricted funds to support ongoing and future activities.

Impact of Significant Events: Increased revenue was partly driven by additional grant funding and higher learner placement volumes. Careful cost control and strategic investment contributed to this improvement.

Investments and Policy: Material investments are held in low-risk savings and deposit accounts to ensure liquidity. Our investment policy prioritises capital preservation and the availability of funds for operational needs.

Principal Risks and Mitigation: Key risks include reduced local authority funding and rising operational costs. We monitor funding environments closely and discuss risk mitigation strategies at quarterly Trustee meetings. Scenarios for managing sudden funding cuts are in place, including phased cost reductions and diversifying income streams.

Future Financial Considerations: Inflationary pressures and potential changes in government policy are being monitored. Plans to grow the charity's commercial income will support long-term sustainability.

Funding Sources: The charity continues to be primarily funded by local authorities, including Hull City Council (HCC) and East Riding of Yorkshire Council (ERYC), whose funding supports our core educational and community programmes.

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, based on the 2024 figures this equates to funds of £457,919 (2023: £391,865).

A sum of £300,000 has been invested with Handelsbanken Wealth Management to provide an increased income from the Charity's funds. This investment has since been moved from Handelsbanken to a Virgin Money Deposit Account post year end, in January 2024. The final sum of this deposit is £500,000.

The Charity has unrestricted reserves of £1,072,889 and restricted reserves of £1,048,294 at the balance sheet date.

STRATEGIC REPORT

FUTURE PLANS

Program and Facility Enhancements

Restaurant Upgrades: Our kitchen now features a state-of-the-art Rational oven, enhancing both efficiency and training opportunities in our café programme.

Expansion of Training Programs: New training options will be introduced, shaped by learner feedback and emerging need and greater emphasis will be placed on career guidance, job placements, and real-world work experiences.

Enhanced Support Services

Career Counselling and Job Placement: Strengthen services to support participants' professional journeys.

Mental Health and Well-Being: Provide additional resources to support the well-being of our service users.

Infrastructure Improvements

Technology Upgrades: Continued upgrades to support modern, accessible training experiences.

Staff Development: Invest in staff development to ensure high-quality instruction and support. As well as, ongoing staff development and training will ensure we continue delivering best-in-class support.

Building on the progress made, the charity aims to reach its 300 service day goal in the upcoming year. Insights from learner feedback and programme assessments have shaped our focus on more flexible and person-centred delivery.

Future plans include:
- Introducing new vocational training streams to meet learner demand.
- Investing in digital infrastructure for remote learning opportunities.
- Expanding fundraising and enterprise activities to supplement public funding.
- Enhancing community partnerships to support learner employment and social inclusion.

These plans ensure we allocate resources where they make the greatest difference to our learners and the communities they live in.

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.

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.

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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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 has 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.

Pay and Remuneration

Pay and remuneration of personnel is reviewed annually by the Board of Trustees. Benchmarking against similar charities, inflationary factors, and performance metrics are all considered. Recommendations from the CEO are discussed collectively before any decisions are ratified.

Risk Management Statement

Major risks are reviewed by the Trustees quarterly, with a Risk Register in place to monitor financial, operational, and compliance risks. The charity acknowledges the uncertainty of future local authority funding, and has prepared contingency plans, including cost control and alternative income streams, to manage potential impacts.

Conclusion

2024 has been a year of meaningful progress for CASE Training Services. We are proud of what has been achieved and deeply grateful for the dedication of our team, the support of our partners, and the trust placed in us by our community. With the continued backing of the Board of Trustees, we look ahead to 2025 with confidence and determination to do even more for the people we serve.

Looking ahead to a milestone year, planning is already underway to celebrate CASE Training Services' 40th anniversary. A series of special events will be held throughout 2025 to reflect on our journey, honour our achievements, and bring together the people and partners who have shaped our story. These celebrations will not only mark our history but also serve as a launchpad for an exciting future.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
03126101 (England and Wales)

Registered Charity number
1051587

Registered office
60 Charles Street
Kingston upon Hull
East Yorkshire
HU2 8DQ

Trustees
Ms Anita Dawn Bielby
Mr John Deacon
Mr Allan Robins
Mrs Pamela Mary Cavanagh

CEO
Mark Cooke

Company Secretary
Ms Anita Dawn Bielby

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

Bankers
Virgin Money Bank Hull
10-12 Paragon Street
Hull
HU1 3ND

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.

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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 ...03 June 2025..... and signed on the board's behalf by:

.....
Mr Allan Robins - Trustee

Opinion
We have audited the financial statements of Case Training Services (the 'charitable company') for the year ended 31 December 2024 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 2024 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
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our 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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 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.

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue 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.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Extent to which our procedures are capable of detecting irregularities, including fraud:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the sector in which the company operates;
- We focused on specific laws and regulations which we considered may have a direct impact material effect on the financial statements, or the operations of the company which included the Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- Identified laws and regulations were communicated within the audit team and the team remained alert to instances of non-compliance throughout the audit.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to involve the completeness and timing of income recognition and the override of controls by management.

To address the risk of fraud in relation to revenue recognition, we:
- Performed detailed substantive testing to address completeness and accuracy of sales;
- Assessed the appropriateness and application of the accounting policy concerning income recognition; and
- Performed detailed cut-off testing either side of the balance sheet date.

To address the risk of fraud through management bias and override of controls, we:
- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions;
- Assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias;
- Investigated the rationale behind significant or unusual transactions.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx. This description forms part of our auditor's report.

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 Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 & Swain

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: 03 June 2025

Case Training Services

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 December 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds as restated £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	893,501	-	893,501	837,475
Other trading activities	4	29,396	-	29,396	26,198
Investment income	5	27,581	-	27,581	11,956
Total		950,478	-	950,478	875,629
EXPENDITURE ON					
Raising funds	6	31,019	-	31,019	32,036
Charitable activities	7				
Governance Costs		60,828	-	60,828	58,079
Charitable Activities		797,322	26,670	823,992	732,917
Total		889,169	26,670	915,839	823,032
Net gains on investments		-	-	-	5,564
NET INCOME/(EXPENDITURE)		61,309	(26,670)	34,639	58,161
Transfers between funds	19	(18,706)	18,706	-	-
Net movement in funds		42,603	(7,964)	34,639	58,161
RECONCILIATION OF FUNDS					
Total funds brought forward					
As previously reported		1,005,969	1,056,258	2,062,227	2,028,383
Prior year adjustment	14	24,317	-	24,317	-
As restated		1,030,286	1,056,258	2,086,544	2,028,383
TOTAL FUNDS CARRIED FORWARD		1,072,889	1,048,294	2,121,183	2,086,544

The notes form part of these financial statements

Case Training Services

Balance Sheet
31 December 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds as restated £
FIXED ASSETS					
Tangible assets	15	81,936	1,048,294	1,130,230	1,135,210
Investments	16	500,000	-	500,000	259,864
		581,936	1,048,294	1,630,230	1,395,074
CURRENT ASSETS					
Debtors	17	114,634	-	114,634	72,824
Cash at bank and in hand		385,458	-	385,458	624,844
		500,092	-	500,092	697,668
CREDITORS					
Amounts falling due within one year	18	(9,139)	-	(9,139)	(6,198)
NET CURRENT ASSETS		490,953	-	490,953	691,470
TOTAL ASSETS LESS CURRENT LIABILITIES		1,072,889	1,048,294	2,121,183	2,086,544
NET ASSETS		1,072,889	1,048,294	2,121,183	2,086,544
FUNDS	19				
Unrestricted funds				1,072,889	1,030,286
Restricted funds				1,048,294	1,056,258
TOTAL FUNDS				2,121,183	2,086,544

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

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

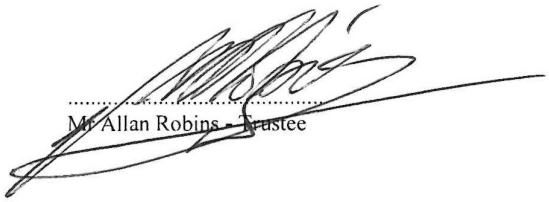
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the 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 145 of the Charities Act 2011.

The financial statements were approved by the Board of Trustees and authorised for issue on 03 June 2025 and were signed on its behalf by:

The notes form part of these financial statements

continued...



.....
Mr Allan Robins - Trustee

The notes form part of these financial statements

Case Training Services

Cash Flow Statement
for the Year Ended 31 December 2024

	Notes	2024 £	2023 as restated £
Cash flows from operating activities			
Cash generated from operations	1	28,471	73,890
Net cash provided by operating activities		28,471	73,890
Cash flows from investing activities			
Purchase of tangible fixed assets		(55,302)	(58,604)
Purchase of fixed asset investments		(500,000)	-
Sale of fixed asset investments		259,864	-
Interest received		27,581	11,956
Net cash used in investing activities		(267,857)	(46,648)
Change in cash and cash equivalents in the reporting period		(239,386)	27,242
Cash and cash equivalents at the beginning of the reporting period		624,844	597,602
Cash and cash equivalents at the end of the reporting period		385,458	624,844

The notes form part of these financial statements

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024	2023 as restated
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	34,639	58,161
Adjustments for:		
Depreciation charges	60,282	39,307
Losses on investments	-	(5,564)
Interest received	(27,581)	(11,956)
(Increase)/decrease in debtors	(41,810)	3,732
Increase/(decrease) in creditors	2,941	(9,790)
Net cash provided by operations	28,471	73,890

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.24	Cash flow	At 31.12.24
	£	£	£
Net cash			
Cash at bank and in hand	624,844	(239,386)	385,458
	624,844	(239,386)	385,458
Total	624,844	(239,386)	385,458

The notes form part of these financial statements

1. COMPANY INFORMATION

The company is a private company limited by guarantee and is incorporated in England and Wales. The address of its registered office is 60 Charles Street, Hull, HU2 8DQ. The company's registered number is 03126101.

2. 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, as modified by the revaluation of certain assets.

Monetary amounts in these financial statements are rounded to the nearest whole £1. The financial statements are presented in sterling which is also the functional currency of the company.

Critical accounting judgements and key sources of estimation uncertainty
Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Although these estimates are based on the Directors' best knowledge of the amount, events or actions, actual results ultimately differ from these estimates. The Directors do not consider there to be any material estimates and judgements.

Changes in accounting policies
During the period under review, it was established that the prior motor vehicles depreciation policy was overly aggressive and therefore, it has been reviewed and changed from 25% on cost, to 10% on cost.

Income
Income received for services provided is accounted for on an accruals basis. 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.

Cash donations and gifts are included in full in the income and expenditure account as they are received. Any significant non-cash donations are included in the income and expenditure account at the trustees' estimate of their market value when received. The value of voluntary help is not included in the accounts.

Other donations are recognised when the charity has confirmation of both the amount and settlement date. In the event of donations pledged but not received, the amount is accrued for where the receipt is probable.

Grants and other funding of a revenue nature are deferred and released to the income and expenditure account over the period to which they relate.

Bank interest is included in the income and expenditure account on an accruals basis.

Debtors
Debtors include amounts owed to the charity for the provision of services or amounts the charity has paid in advance for the goods and services it will receive. Debtors also include amounts receivable on grant funding to which the charity is entitled.

Debtors are measured at their recoverable amounts.

continued...

2. ACCOUNTING POLICIES - continued

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.

Creditors
A liability is recognised for the amount that the charity anticipates it will pay to settle the debt or the amount it has received as an advance payment for the services it must provide. Liabilities are measured at their settlement amount.

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
Gardening equipment	- 15% on cost
Plant and machinery	- 15% on cost
Fixtures and fittings	- 15% on cost
Motor vehicles	- 10% 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.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments and other policies
The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments, including trade and other debtors and creditors, are initially recognised at transaction value and subsequently measured at their settlement value.

Investments
Investments, both current and fixed are included at fair value.

continued...

2. ACCOUNTING POLICIES - continued

Financial instruments and other policies
Redundancy and termination benefits
Redundancy and termination benefits are recognised as expenditure. Amounts provided are in respect of settlement of employment agreements made between the entity and employed individual.

3. DONATIONS AND LEGACIES

	2024	2023 as restated
	£	£
General Gifts & Donations	22,211	19,261
Grants	871,290	818,214
	893,501	837,475

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

	2024	2023 as restated
	£	£
Hull City Council	623,790	585,099
East Riding of Yorkshire Council	247,500	226,680
Essex City Council	-	6,435
	871,290	818,214

4. OTHER TRADING ACTIVITIES

	2024	2023 as restated
	£	£
Other fundraising events	6,320	4,729
Catering Income	22,206	19,810
Sundry Income	520	395
Gardening Income	350	1,264
	29,396	26,198

5. INVESTMENT INCOME

	2024	2023 as restated
	£	£
Deposit account interest	27,581	11,956

continued...

6. RAISING FUNDS

Other trading activities

	2024	2023 as restated
	£	£
Purchases	31,019	32,036

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 8)	Totals
	£	£	£
Governance Costs	-	60,828	60,828
Charitable Activities	821,541	2,451	823,992
	821,541	63,279	884,820

8. SUPPORT COSTS

	Governance costs
	£
Governance Costs	60,828
Charitable Activities	2,451
	63,279

9. NET INCOME/(EXPENDITURE)

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

	2024	2023 as restated
	£	£
Depreciation - owned assets	59,559	59,091

10. AUDITORS' REMUNERATION

	2024	2023 as restated
	£	£
Fees payable to the charity's auditors and their associates for the audit of the charity's financial statements	8,352	8,352

continued...

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

During the period under review, expenses of £383 (2023: £344) were paid to Mr A Robins, to cover expenses incurred when on an SEN training course.

12. STAFF COSTS

	2024	2023 as restated
	£	£
Wages and salaries	551,861	480,296
Social security costs	41,691	36,767
Other pension costs	10,671	9,972
	604,223	527,035

Included in the above staff costs, there is a termination benefit of £42,435 (2023: £nil) paid to an ex-employee upon their termination.

The key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. The total remuneration (including taxable benefits and employer's pension contributions) of the key management personnel for the year was £191,439 (2023: £173,829).

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

	2024	2023 as restated
Management	2	2
Administration and services	19	19
	21	21

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2024	2023 as restated
£60,001 - £70,000	1	1

Staff costs and emoluments (continued)

Numbers of full time employees or full time equivalents	2024 £	2023 £
The average number of total staff employed in the year was	21	21
The average number of part time staff employed in the year was	4	4
The average number of full time staff employed in the year was	17	17
The estimated full time equivalent number of all staff employed in the year	20	20

Above figure = 4 part time staff equate to 3 full time staff members

continued...

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds as restated
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	837,475	-	837,475
Other trading activities	26,198	-	26,198
Investment income	11,956	-	11,956
Total	875,629	-	875,629
EXPENDITURE ON			
Raising funds	32,036	-	32,036
Charitable activities			
Governance Costs	58,079	-	58,079
Charitable Activities	706,689	26,228	732,917
Total	796,804	26,228	823,032
Net gains on investments	5,564	-	5,564
NET INCOME/(EXPENDITURE)	84,389	(26,228)	58,161
RECONCILIATION OF FUNDS			
Total funds brought forward	945,897	1,082,486	2,028,383
TOTAL FUNDS CARRIED FORWARD	1,030,286	1,056,258	2,086,544

14. PRIOR YEAR ADJUSTMENT

During the audit of the 2024 financial statements, it was discovered that the motor vehicle depreciation policy was overly aggressive at 25% on cost and it was agreed to change the policy to 10% on cost. The overall adjustment reflected in the prior year financial statements was an overall increase in net reserves of £20,370.

continued...

15. TANGIBLE FIXED ASSETS

	Centre of Excellence £	Long leasehold £	Gardening equipment £	Plant and machinery £
COST				
At 1 January 2024	1,311,366	346,403	698	22,004
Additions	22,154	-	1,436	2,679
Disposals	-	-	(698)	-
At 31 December 2024	1,333,520	346,403	1,436	24,683
DEPRECIATION				
At 1 January 2024	258,556	346,403	698	9,741
Charge for year	26,670	-	215	3,703
Eliminated on disposal	-	-	(698)	-
At 31 December 2024	285,226	346,403	215	13,444
NET BOOK VALUE				
At 31 December 2024	1,048,294	-	1,221	11,239
At 31 December 2023	1,052,810	-	-	12,263

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 January 2024	52,542	43,194	75,734	1,851,941
Additions	8,829	-	19,481	54,579
Disposals	-	-	(15,930)	(16,628)
At 31 December 2024	61,371	43,194	79,285	1,889,892
DEPRECIATION				
At 1 January 2024	22,607	18,877	59,849	716,731
Charge for year	8,606	4,330	16,035	59,559
Eliminated on disposal	-	-	(15,930)	(16,628)
At 31 December 2024	31,213	23,207	59,954	759,662
NET BOOK VALUE				
At 31 December 2024	30,158	19,987	19,331	1,130,230
At 31 December 2023	29,935	24,317	15,885	1,135,210

continued...

16. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 January 2024	259,864
Additions	500,000
Disposals	(259,864)
At 31 December 2024	500,000
NET BOOK VALUE	
At 31 December 2024	500,000
At 31 December 2023	259,864

There were no investment assets outside the UK.

Cost or valuation at 31 December 2024 is represented by:

	Unlisted investments £
Valuation in 2020	45,690
Valuation in 2021	10,341
Valuation in 2022	(41,368)
Valuation in 2023	5,564
Valuation in 2024	(20,227)
Cost	500,000
	500,000

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023 as restated
	£	£
Trade debtors	53,042	54,067
Other debtors	61,592	18,757
	114,634	72,824

continued...

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023 as restated
	£	£
Trade creditors	5,528	3,836
Social security and other taxes	2,179	2,289
Accrued expenses	1,432	73
	9,139	6,198

19. MOVEMENT IN FUNDS

	At 1.1.24	Prior year adjustment	Net movement in funds	Transfers between funds	At 31.12.24
	£	£	£	£	£
Unrestricted funds					
General Reserve	1,005,969	24,317	61,309	(18,706)	1,072,889
Restricted funds					
Centre of Excellence	1,056,258	-	(26,670)	18,706	1,048,294
TOTAL FUNDS	2,062,227	24,317	34,639	-	2,121,183

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General Reserve	950,478	(889,169)	61,309
Restricted funds			
Centre of Excellence	-	(26,670)	(26,670)
TOTAL FUNDS	950,478	(915,839)	34,639

continued...

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General Reserve	945,897	84,389	1,030,286
Restricted funds			
Centre of Excellence	1,082,486	(26,228)	1,056,258
TOTAL FUNDS	2,028,383	58,161	2,086,544

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General Reserve	875,629	(796,804)	5,564	84,389
Restricted funds				
Centre of Excellence	-	(26,228)	-	(26,228)
TOTAL FUNDS	875,629	(823,032)	5,564	58,161

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

	At 1.1.23 £	Prior year adjustment £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds					
General Reserve	945,897	24,317	145,698	(18,706)	1,097,206
Restricted funds					
Centre of Excellence	1,082,486	-	(52,898)	18,706	1,048,294
TOTAL FUNDS	2,028,383	24,317	92,800	-	2,145,500

continued...

19. MOVEMENT IN FUNDS - continued

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 £	Gains and losses £	Movement in funds £
Unrestricted funds				
General Reserve	1,826,107	(1,685,973)	5,564	145,698
Restricted funds				
Centre of Excellence	-	(52,898)	-	(52,898)
TOTAL FUNDS	1,826,107	(1,738,871)	5,564	92,800

20. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

21. TRANSFER IN FUNDS

During the period under review, there was a transfer of funds from unrestricted into the restricted. This was to net off expenses allocated to the restricted fund and to ensure the restricted fund balance stays in line with the value of the Centre of Excellence Building.

22. TAXATION

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

23. 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 unrestricted fund and any excess of income over expenditure is not to be distributed to members.

24. EMPLOYEE BENEFIT OBLIGATIONS

During the period the charitable company paid £10,671 (2023: £9,972) into defined contribution schemes. The expense and liability are allocated to unrestricted funds. There were £2,179 outstanding at the period end (2023: £2,079).

CASE TRAINING SERVICES

England & Wales - Charity number 1051587

Accounts

REGISTERED COMPANY NUMBER: 03126101 (England and Wales)
REGISTERED CHARITY NUMBER: 1051587

Report of the Trustees and

Financial Statements for the Year Ended 31 December 2023

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 2023

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Notes to the Financial Statements	18 to 27

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 2023. 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).

Introduction
This report is a combined directors report and provides an overview of the activities, accomplishments, and strategic direction of CASE Training Services, a charity supporting adults with learning disabilities, over the past year. It highlights key performance metrics, ongoing initiatives, and future to ensure the continuous growth and success of our organisation.

CASE Mission Statement

CASE Training Services is dedicated to empowering adults with learning disabilities through high-quality, accessible training programs that promote independence, skill development, and community integration.

Vision
To be a leading provider of training services for adults with learning disabilities, recognised for excellence in education, personal development, and community engagement.

Core Values
Integrity: Upholding the highest standards of honesty and ethical behaviour.
Compassion: Demonstrating care and empathy in all our interactions.
Excellence: Striving for outstanding performance and quality in all we do.
Inclusion: Promoting diversity and equal opportunity for all individuals.

Organisational Structure

Board of Trustees

Anita Bielby | John Deacon | Allan Robins | Pam Cavanagh

CEO
Mark Cooke

HLAS
Management Accountant & Auditor

HR
Willerby Hill

Finance, Facilities and Central Services
Flo Render (Finance & Facilities)
Tess Emmerson (CSS Admin Officer)
Emma Smith (CSS Hygiene Asst)

Services Manager
Sally Hill

Welfare Department
Vikki Marshall (Welfare Officer)
Kim Edwards (Welfare Officer)

Services Admin Officer
Tracey Williams

LSA
Angie Thompson
Nikki Wood

Functional Skills	Creative Arts	ICT	Health Wellbeing	GROW	Independent Living Suite	Catering	Discovery Room
				Support	Activity	Activity	Activity
Tutor 1	Trainer	Trainer	Trainer	Trainers	Worker	Worker	Worker
Jackie Collins	Nigel Mulligan	Angie Gardner	Josh Underwood	Sally Myers	Glenis Edwards	Debs McEvoy	Rachel Hoe
				Brenda Burgess			
						Catering Assistant	
Tutor 2						Ellie	
Allison Cuthbertson						Hudson	

EHCP Coordinator
Allison Cuthbertson

OBJECTIVES AND ACTIVITIES

Public benefit

As a charity principally working intensively with participants with the aim of moving them into employment, further education or vocational training, the Trustees believe this meets the public benefit test as required under charity law. The Trustees hold a regard to CC/CCNI Guidance in relation to public benefit.

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 to gain independence, 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 based in Hull.

CASE offers each trainee a broad-based curriculum 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 to create healthier lifestyles alongside independence.

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 which features an independent living suite. We believe we have the best tutors and support workers, as we are the largest training provider of our kind in Hull and the surrounding area.

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, with positive impacts delivered for the economy and environment, as well as improvements to general health and wellbeing and community cohesion.

Days of Service

January 2023 started strong with a total of 247 service days and by 31 December 2023, we finished the year with a total of 297 service days, just short of our forecasted target of 300 days.

Financial Performance

We saw an increase in revenue this year, managing to achieve an increase of £150,000 in revenue for the year which has strengthened our reserves and has brought them to £1,006,238 unrestricted and £1,056,258 restricted, giving a total of £2,062,496 sat in reserves.

Strategic Initiatives and Achievements

A. Infrastructure and Sustainability

Solar Panel System Upgrade: Investments in upgrading our solar panel systems have decreased our reliance on the national grid and improved our carbon footprint. This will enable us to apply for additional grant funding in sustainable energy in the future.

Community Room Refurbishment: The new Community Room is on schedule to be refurbished by the end of December. This space will provide service users with opportunities to learn independent living skills in a relaxed environment while participating in community activities.

B. Program Highlights

Creative Arts Exhibition: As part of our open season, Creative Arts held its first Art Exhibition evening, displaying artwork for the public to view. Selected pieces were displayed at the Ferens Art Gallery's open season exhibition in the summer.

Annual Sports Day: Hosted our first annual sports day in the summer with over 70 participants competing in various events. This event will now be a regular annual occurrence.

Open Days: Conducted two open day events, allowing parents, carers, and families the opportunity to tour the centre and view the hard work of our service users.

Christmas Fayre: Our annual Christmas Fayre saw over 100 visitors to the centre to sample goods made by each department. The event was celebrated at the Beverley Minster Christmas Tree Festival throughout December.

C. Community Engagement

Partnerships with Local Authorities: The team worked hard during 2023 to build stronger relationships with Hull and East Riding Council authorities, enhancing our already strong partnerships.

Hosting Community Events: CASE is now a chosen venue to facilitate events such as the Local Disability Partnership Board, Healthwatch, and CHCP / NHS events.

Challenges and Opportunities

A. Challenges

Service Day Shortfall: Despite a strong year, we fell slightly short of our target of three hundred service days.
Funding: Ensuring sustainable financial support to maintain and expand our program offerings.

B. Opportunities

Sustainability Funding: Upgrading our solar systems positions us well for additional grant funding in sustainable energy.

Community Room Utilisation: The new Community Room will enhance our training programs and community activities.

Increased Community Engagement: Building on our successful events and partnerships to further integrate with the community.

STRATEGIC REPORT

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, based on the 2023 figures this equates to funds of £391,865 (2022: £381,633). The level of unrestricted bank deposits at the year end were £617,668 (2022: £571,456) this was well within the trustees policy.

A sum of £300,000 has been invested with Handelsbanken Wealth Management to provide an increased income from the Charity's funds. This investment has since been moved from Handelsbanken to a Virgin Money Deposit Account post year end, in January 2024. The final sum of this deposit is £500,000.

The Charity has unrestricted reserves of £1,005,969 (2022: £945,897) and restricted reserves of £1,056,258 (2022: £1,082,486) at the balance sheet date.

FUTURE PLANS

A. Program and Facility Enhancements

Restaurant Upgrades: Plan to invest in upgrading the cooking appliances in our restaurant to align with our solar energy investments.

Expansion of Training Programs: Develop new programs in response to participant feedback and market trends.

B. Enhanced Support Services

Career Counselling and Job Placement: Strengthen services to support participants' professional journeys.

Mental Health and Well-Being: Provide additional resources to support the well-being of our service users.

C. Infrastructure Improvements

Technology Upgrades: Continue upgrading facilities with state-of-the-art equipment and technology.

Staff Development: Invest in staff development to ensure high-quality instruction and support.

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.

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.

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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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 has 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.

Conclusion

CASE Training Services has made significant strides in achieving its mission and strategic goals in 2023. The organisation is well-positioned to continue its growth and impact in the sector of training and support for adults with learning disabilities. The ongoing support and guidance of the Board of Trustees will be crucial in navigating future challenges and seizing opportunities for advancement.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
03126101 (England and Wales)

Registered Charity number
1051587

Registered office
60 Charles Street
Kingston upon Hull
East Yorkshire
HU2 8DQ

Trustees
Ms Anita Dawn Bielby
Mr John Deacon
Mr Allan Robins
Mrs Pamela Mary Cavanagh Director (appointed 20.9.23)

CEO
Mark Cooke

Key Management
Flo Render - Finance Officer
Tess Emmerson - Admin Officer
Sally Hill - Services Manager
Vikki Marshall - Welfare Officer
Kim Edwards - Welfare Officer
Tracey Williams - Services Admin Officer
Angie Thompson - LSA
Nikki Wood - LSA

REFERENCE AND ADMINISTRATIVE DETAILS

Company Secretary
Ms Anita Dawn Bielby

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.

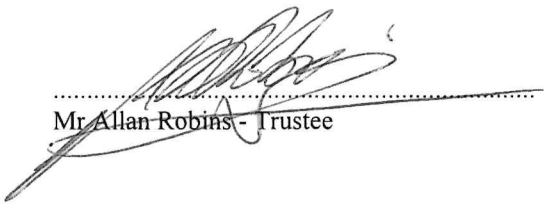
In so far as the trustees are aware:

- 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.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on .....11.07.2024..... and signed on the board's behalf by:



.....
Mr Allan Robins - Trustee

Opinion
We have audited the financial statements of Case Training Services (the 'charitable company') for the year ended 31 December 2023 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 2023 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
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our 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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 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.

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue 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.

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

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Identifying and assessing potential risks related to irregularities
In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

Audit response to risks identified
- the nature of the industry and sector, control environment and business performance including key drivers for directors' remuneration, bonus levels and performance targets
- results of our enquiries of management and their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the companies' documentation of their policies and procedures relating to:
- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of noncompliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed among the audit engagement team including regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in relation to revenue deferrals. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act, UK Corporate Governance Code and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty.

Audit response to risks identified

Our procedures to respond to risks identified included the following:
- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of management concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance

- obtained an understanding of provisions and held discussions with management to understand the basis of recognition or non-recognition of tax provisions; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or noncompliance with laws and regulations throughout the audit.

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 Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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

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: 11.07.2024

Case Training Services

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 December 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	837,475	-	837,475	631,763
Other trading activities	4	26,198	-	26,198	10,333
Investment income	5	11,956	-	11,956	2,431
Total		875,629	-	875,629	644,527
EXPENDITURE ON					
Raising funds	6	32,036	-	32,036	24,196
Charitable activities	7				
Governance Costs		58,079	-	58,079	71,372
Charitable Activities		731,006	26,228	757,234	691,893
Total		821,121	26,228	847,349	787,461
Net gains/(losses) on investments		5,564	-	5,564	(41,368)
NET INCOME/(EXPENDITURE)		60,072	(26,228)	33,844	(184,302)
RECONCILIATION OF FUNDS					
Total funds brought forward		945,897	1,082,486	2,028,383	2,212,685
TOTAL FUNDS CARRIED FORWARD		1,005,969	1,056,258	2,062,227	2,028,383

The notes form part of these financial statements

Balance Sheet
31 December 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	14	58,083	1,052,810	1,110,893	1,115,913
Investments	15	259,864	-	259,864	254,300
		317,947	1,052,810	1,370,757	1,370,213
CURRENT ASSETS					
Debtors	16	72,824	-	72,824	76,556
Cash at bank and in hand		621,396	3,448	624,844	597,602
		694,220	3,448	697,668	674,158
CREDITORS					
Amounts falling due within one year	17	(6,198)	-	(6,198)	(15,988)
NET CURRENT ASSETS		688,022	3,448	691,470	658,170
TOTAL ASSETS LESS CURRENT LIABILITIES		1,005,969	1,056,258	2,062,227	2,028,383
NET ASSETS		1,005,969	1,056,258	2,062,227	2,028,383
FUNDS	18				
Unrestricted funds				1,005,969	945,897
Restricted funds				1,056,258	1,082,486
TOTAL FUNDS				2,062,227	2,028,383

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

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 145 of the Charities Act 2011.

The financial statements were approved by the Board of Trustees and authorised for issue on .....11.07.2024..... and were signed on its behalf by:

The notes form part of these financial statements

Balance Sheet - continued
31 December 2023

.....
Mr Allan Robins - Trustee

The notes form part of these financial statements

Case Training Services

Cash Flow Statement
for the Year Ended 31 December 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	73,890	(100,294)
Net cash provided by/(used in) operating activities		73,890	(100,294)
Cash flows from investing activities			
Purchase of tangible fixed assets		(58,604)	(24,206)
Interest received		11,956	2,431
Net cash used in investing activities		(46,648)	(21,775)
Change in cash and cash equivalents in the reporting period		27,242	(122,069)
Cash and cash equivalents at the beginning of the reporting period		597,602	719,671
Cash and cash equivalents at the end of the reporting period		624,844	597,602

The notes form part of these financial statements

Notes to the Cash Flow Statement for the Year Ended 31 December 2023

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

	2023	2022
	£	£
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	33,844	(184,302)
Adjustments for:		
Depreciation charges	63,624	54,989
(Gain)/losses on investments	(5,564)	41,368
Interest received	(11,956)	(2,431)
Decrease/(increase) in debtors	3,732	(11,609)
(Decrease)/increase in creditors	(9,790)	1,691
Net cash provided by/(used in) operations	73,890	(100,294)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.23	Cash flow	At 31.12.23
	£	£	£
Net cash			
Cash at bank and in hand	597,602	27,242	624,844
	597,602	27,242	624,844
Total	597,602	27,242	624,844

The notes form part of these financial statements

1. COMPANY INFORMATION

The company is a private company limited by guarantee and is incorporated in England and Wales. The address of its registered office is 60 Charles Street, Hull, HU2 8DQ. The company's registered number is 03126101.

2. 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, as modified by the revaluation of certain assets.

Critical accounting judgements and key sources of estimation uncertainty
Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Although these estimates are based on the Directors' best knowledge of the amount, events or actions, actual results ultimately differ from these estimates. The Directors do not consider there to be any material estimates and judgements.

Income
Income received for services provided is accounted for on an accruals basis. 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.

Cash donations and gifts are included in full in the income and expenditure account as they are received. Any significant non-cash donations are included in the income and expenditure account at the trustees' estimate of their market value when received. The value of voluntary help is not included in the accounts.

Grants and other funding of a revenue nature are deferred and released to the income and expenditure account over the period to which they relate.

Bank interest is included in the income and expenditure account on an accruals basis.

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

continued...

2. ACCOUNTING POLICIES - continued

Tangible fixed assets

Gardening equipment	- 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.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments
The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments, including trade and other debtors and creditors, are initially recognised at transaction value and subsequently measured at their settlement value.

Investments
Investments, both current and fixed are included at fair value.

3. DONATIONS AND LEGACIES

	2023	2022
	£	£
General Gifts & Donations	19,261	57,884
Grants	818,214	573,879
	837,475	631,763

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

	2023	2022
	£	£
Hull City Council	585,099	376,528
East Riding of Yorkshire Council	226,680	197,351
Essex City Council	6,435	-
	818,214	573,879

continued...

4. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Other fundraising events	4,729	1,559
Catering Income	19,810	906
Sundry Income	395	4,167
Gardening Income	1,264	3,701
	26,198	10,333

5. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	11,956	2,431

6. RAISING FUNDS

Other trading activities

	2023	2022
	£	£
Purchases	32,036	24,196

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 8)	Totals
	£	£	£
Governance Costs	-	58,079	58,079
Charitable Activities	756,810	424	757,234
	756,810	58,503	815,313

8. SUPPORT COSTS

	Governance costs
	£
Governance Costs	58,079
Charitable Activities	424
	58,503

continued...

9. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Depreciation - owned assets	63,624	54,989

10. AUDITORS' REMUNERATION

	2023	2022
	£	£
Fees payable to the charity's auditors and their associates for the audit of the charity's financial statements	6,960	6,696

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

12. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	480,296	435,108
Social security costs	36,767	32,459
Other pension costs	9,972	8,259
	527,035	475,826

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

	2023	2022
Management	2	2
Administration and services	19	17
	21	19

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2023	2022
£60,001 - £70,000	1	-

continued...

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	605,263	26,500	631,763
Other trading activities	10,333	-	10,333
Investment income	2,431	-	2,431
Total	618,027	26,500	644,527
EXPENDITURE ON			
Raising funds	24,196	-	24,196
Charitable activities			
Governance Costs	71,372	-	71,372
Charitable Activities	665,511	26,382	691,893
Total	761,079	26,382	787,461
Net gains/(losses) on investments	(41,368)	-	(41,368)
NET INCOME/(EXPENDITURE)	(184,420)	118	(184,302)
RECONCILIATION OF FUNDS			
Total funds brought forward	1,130,317	1,082,368	2,212,685
TOTAL FUNDS CARRIED FORWARD	945,897	1,082,486	2,028,383

continued...

14. TANGIBLE FIXED ASSETS

	Centre of Excellence £	Long leasehold £	Gardening equipment £	Plant and machinery £
COST				
At 1 January 2023	1,286,467	346,403	698	22,004
Additions	24,899	-	-	-
At 31 December 2023	1,311,366	346,403	698	22,004
DEPRECIATION				
At 1 January 2023	232,328	346,403	698	6,440
Charge for year	26,228	-	-	3,301
At 31 December 2023	258,556	346,403	698	9,741
NET BOOK VALUE				
At 31 December 2023	1,052,810	-	-	12,263
At 31 December 2022	1,054,139	-	-	15,564

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 January 2023	36,974	43,194	57,597	1,793,337
Additions	15,568	-	18,137	58,604
At 31 December 2023	52,542	43,194	75,734	1,851,941
DEPRECIATION				
At 1 January 2023	14,686	34,338	42,531	677,424
Charge for year	7,921	8,856	17,318	63,624
At 31 December 2023	22,607	43,194	59,849	741,048
NET BOOK VALUE				
At 31 December 2023	29,935	-	15,885	1,110,893
At 31 December 2022	22,288	8,856	15,066	1,115,913

continued...

15. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 January 2023	254,300
Revaluations	5,564
At 31 December 2023	259,864
NET BOOK VALUE	
At 31 December 2023	259,864
At 31 December 2022	254,300

There were no investment assets outside the UK.

Cost or valuation at 31 December 2023 is represented by:

	Unlisted investments £
Valuation in 2020	45,690
Valuation in 2021	10,341
Valuation in 2022	(41,368)
Valuation in 2023	5,564
Cost	239,637
	259,864

At the end of the year the market value of listed investments was £259,864.

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	54,067	17,010
Other debtors	18,757	59,546
	72,824	76,556

continued...

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	3,836	7,200
Accrued expenses	2,362	8,788
	6,198	15,988

18. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
Unrestricted funds			
General Reserve	945,897	60,072	1,005,969
Restricted funds			
Centre of Excellence	1,082,486	(26,228)	1,056,258
TOTAL FUNDS	2,028,383	33,844	2,062,227

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General Reserve	875,629	(821,121)	5,564	60,072
Restricted funds				
Centre of Excellence	-	(26,228)	-	(26,228)
TOTAL FUNDS	875,629	(847,349)	5,564	33,844

continued...

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General Reserve	1,130,317	(184,420)	945,897
Restricted funds			
Centre of Excellence	1,079,868	(25,729)	1,054,139
James Reckitt	2,500	25,847	28,347
	1,082,368	118	1,082,486
TOTAL FUNDS	2,212,685	(184,302)	2,028,383

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General Reserve	618,027	(761,079)	(41,368)	(184,420)
Restricted funds				
Centre of Excellence	-	(25,729)	-	(25,729)
James Reckitt	26,500	(653)	-	25,847
	26,500	(26,382)	-	118
TOTAL FUNDS	644,527	(787,461)	(41,368)	(184,302)

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

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General Reserve	1,130,317	(124,348)	1,005,969
Restricted funds			
Centre of Excellence	1,079,868	(51,957)	1,027,911
James Reckitt	2,500	25,847	28,347
	1,082,368	(26,110)	1,056,258
TOTAL FUNDS	2,212,685	(150,458)	2,062,227

continued...

18. MOVEMENT IN FUNDS - continued

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 £	Gains and losses £	Movement in funds £
Unrestricted funds				
General Reserve	1,493,656	(1,582,200)	(35,804)	(124,348)
Restricted funds				
Centre of Excellence	-	(51,957)	-	(51,957)
James Reckitt	26,500	(653)	-	25,847
	26,500	(52,610)	-	(26,110)
TOTAL FUNDS	1,520,156	(1,634,810)	(35,804)	(150,458)

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

20. TAXATION

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

21. TRUSTEES' INDEMNITY INSURANCE

The company has indemnity insurance for officers and trustees of the company. The premium for 2023 amounted to £nil (2022: £817).

22. 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 unrestricted fund and any excess of income over expenditure is not to be distributed to members.

23. EMPLOYEE BENEFIT OBLIGATIONS

During the period the charitable company paid £9,972 (2022: £8,259) into defined contribution schemes. The expense and liability are allocated to unrestricted funds. There were £2,289 outstanding at the period end (2022: £2,280).

CASE TRAINING SERVICES

England & Wales - Charity number 1051587

Accounts

case

ANNUAL REPORT | 2022

casetraininghull.co.uk

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 to gain independence, 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 based in Hull.

CASE offers each trainee a broad-based curriculum 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 to create healthier lifestyles alongside independence.

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 which features an independent living suite. We believe we have the best trainers and learning support assistants, as we are the largest training provider of our kind in Hull and the surrounding area.

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, with positive impacts delivered for the economy and environment, as well as improvements to general health and wellbeing and community cohesion.

We started 2022 with a limited service albeit in "bubbles" allowing safe access to services within each training room, the charity has faced multiple challenges throughout Covid-19. One of the most challenging was to keep service users engaged in a bubble with a small number attending per week; our staff have been creative and inventive as always at times going over and above our usual high standard of service.

After consultation with East Riding Council providers like ourselves were allowed to return to a more normal timetable from July, this posed additional challenges on site as Hull City Council only allowed a less restricted timetable from November.

Appropriate cut back spending across the charity was put in place with a forecast for numbers to increase around summer 2022, increasing from September to December.

The restaurant continued to be closed for the duration of 2022 with an opening date scheduled for early January 2023.

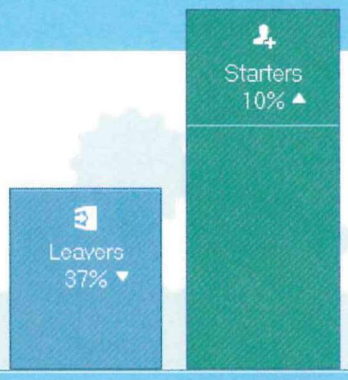
We end the year with a total of 103 service users totalling 250 days attendance, an increase of 70 days equating to £210k increase over the year, this reflects the difficulties we have again faced during 2022 but are much better placed for the year ahead.

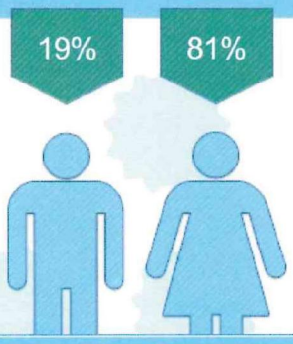
Top Facts About Our Company

Check out what the overall picture of your company looks like right now.

This year we are

Employees 21





We are

men 4

women 17

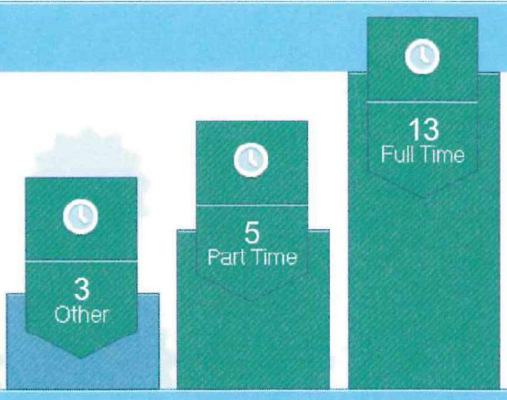
not specified 0

We're mostly working

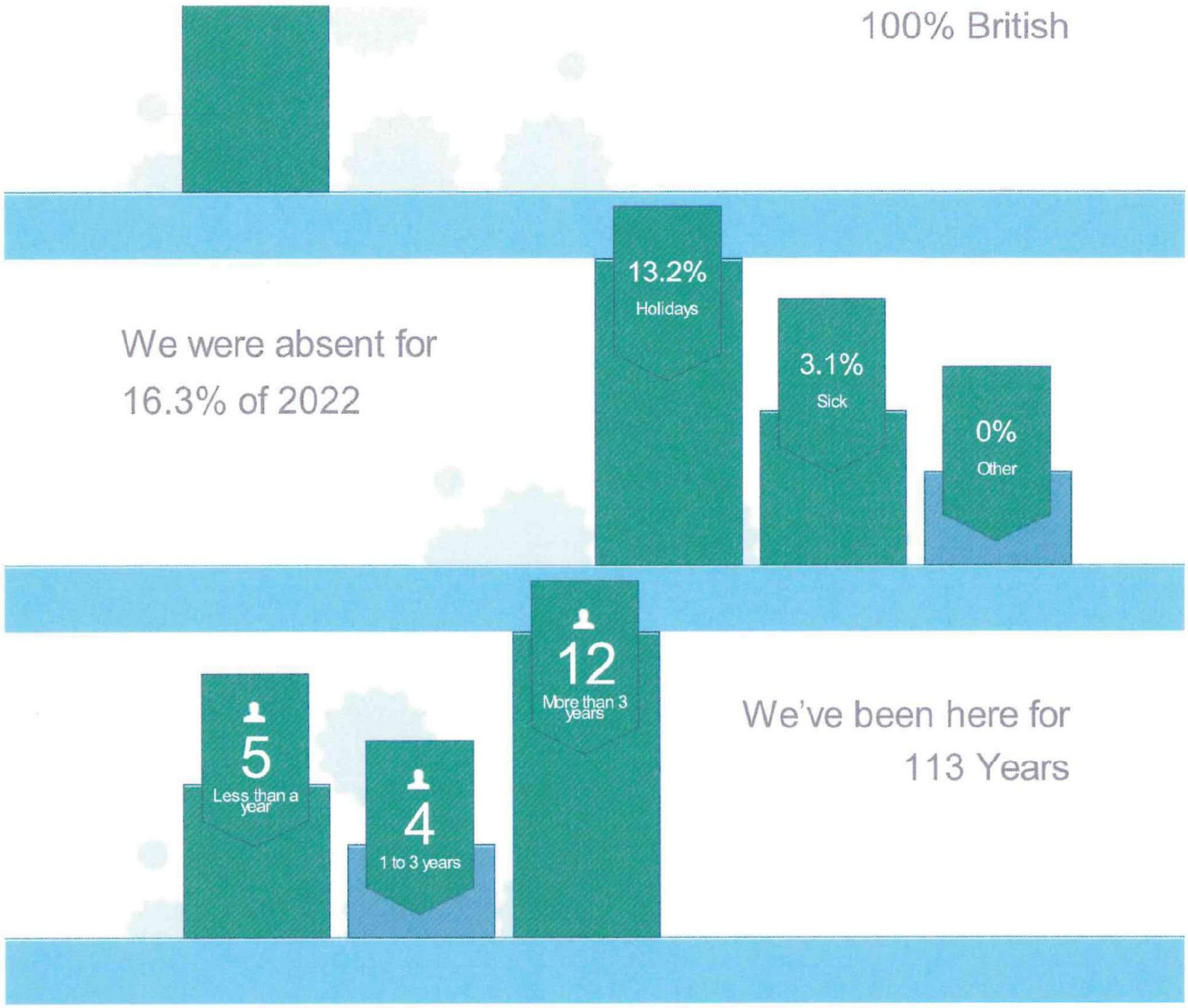
61.9% Full Time

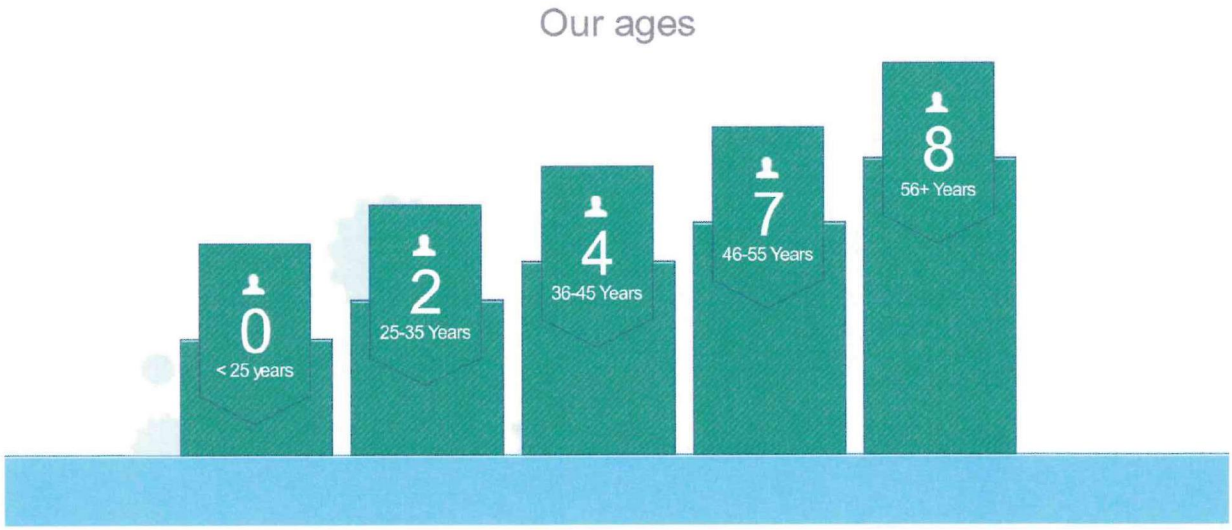
23.8% Part Time

14.3% Other

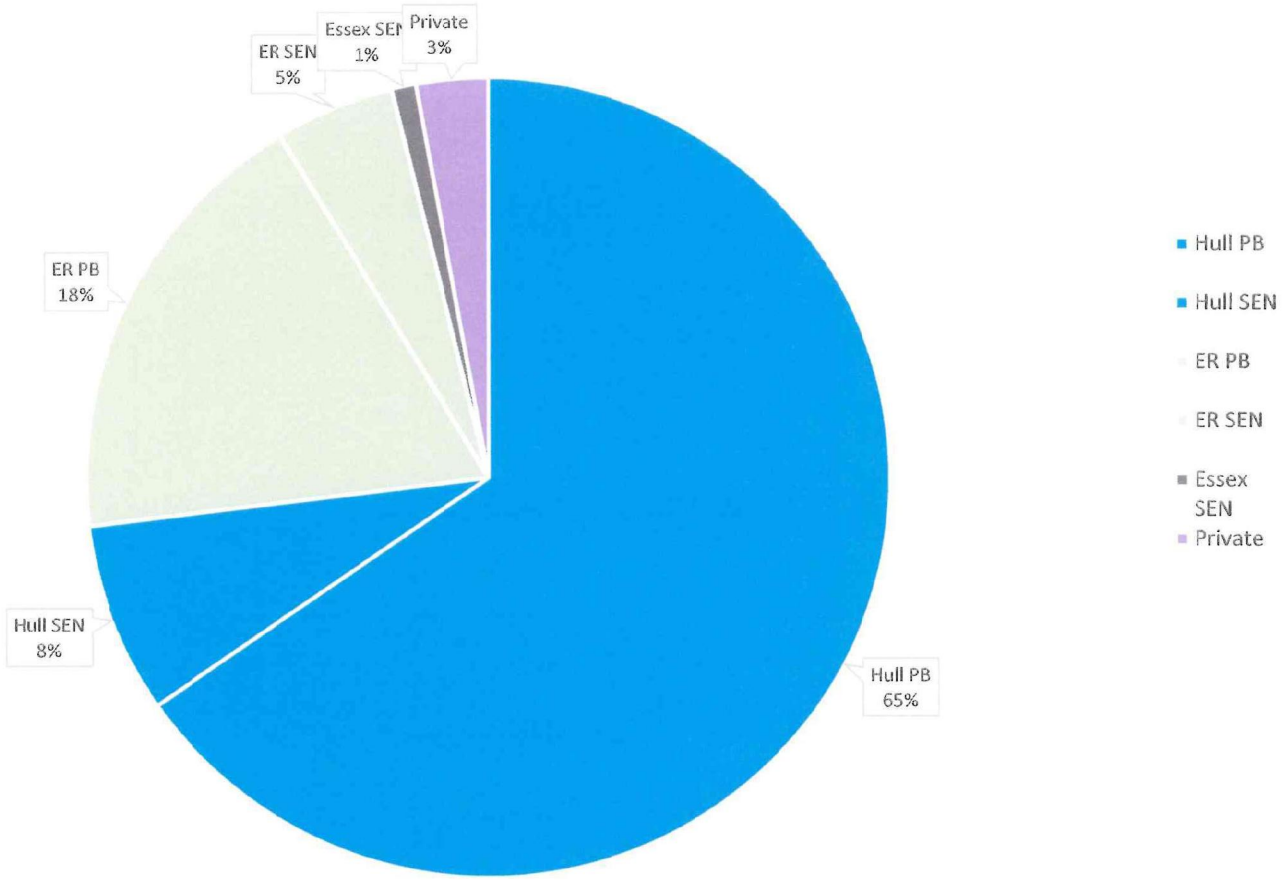


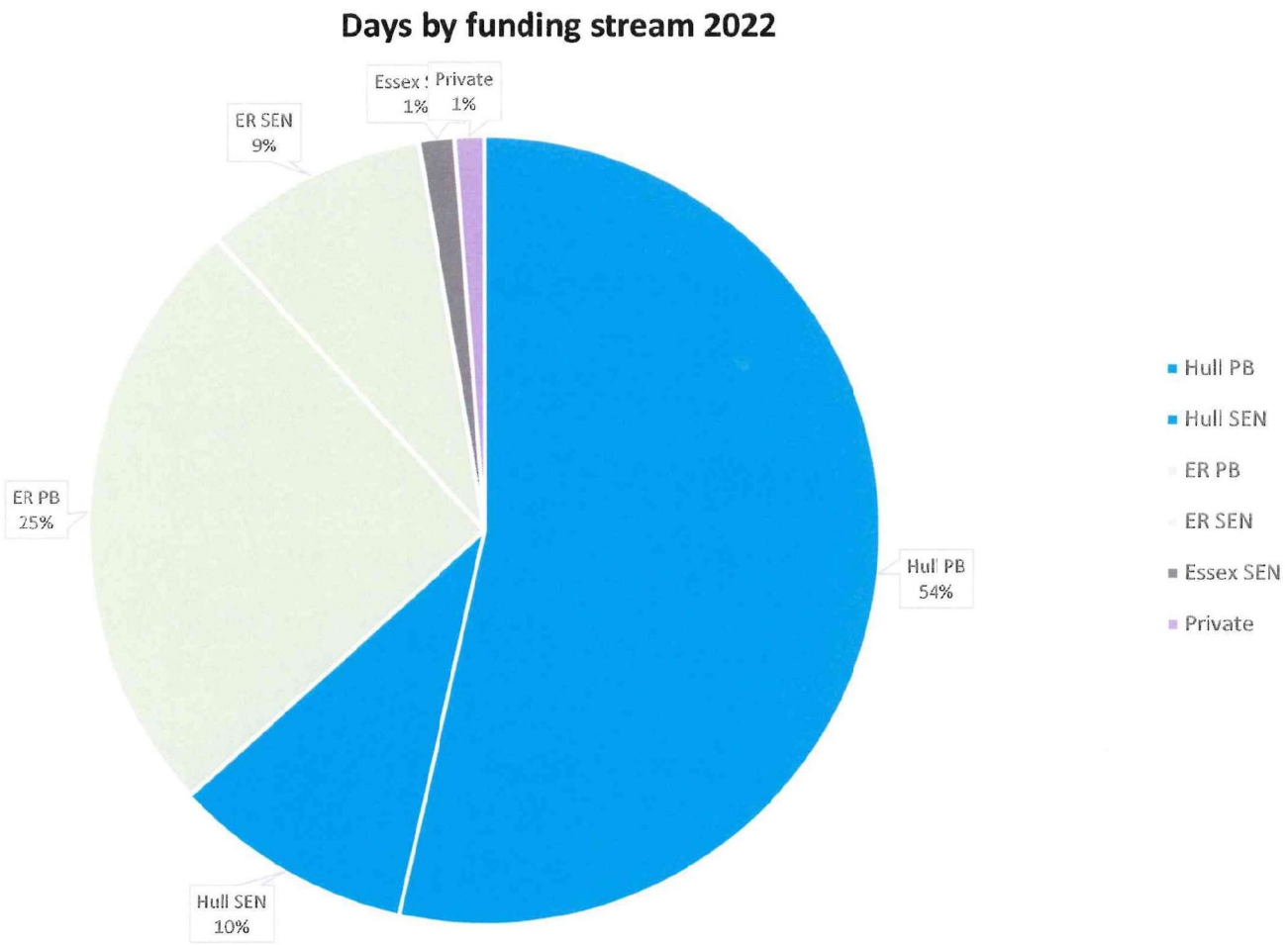
Our national background is

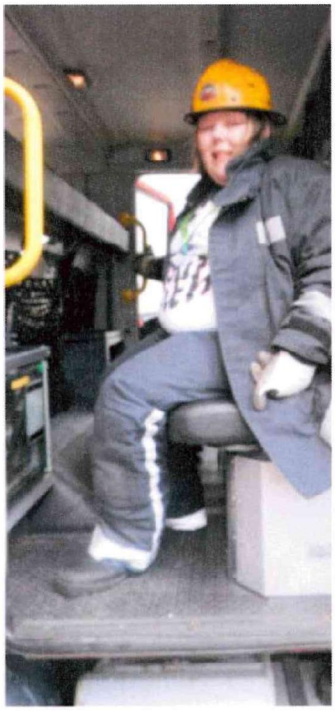

100% British
We were absent for
16.3% of 2022
13.2%
Holidays
3.1%
Sick
0%
Other
5
Less than a year
4
1 to 3 years
12
More than 3 years
We've been here for
113 Years

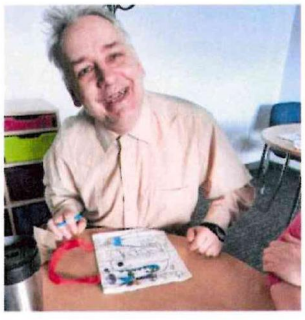

Our ages
0
< 25 years
2
25-35 Years
4
36-45 Years
7
46-55 Years
8
56+ Years

Clients by funding stream 2022

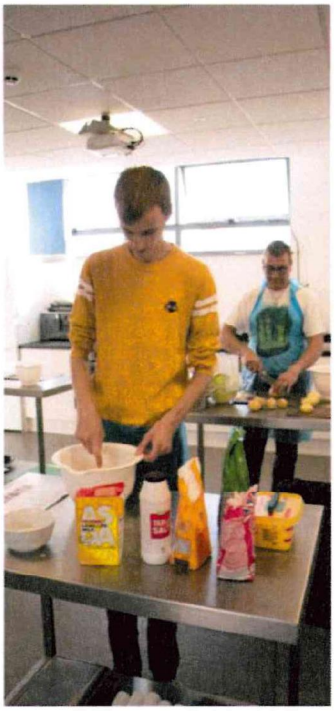



Days by funding stream 2022
Essex S 1%
Private 1%
ER SEN 9%
ER PB 25%
Hull PB 54%
Hull SEN 10%
Hull PB
Hull SEN
ER PB
ER SEN
Essex SEN
Private





Welcome to the
Museums



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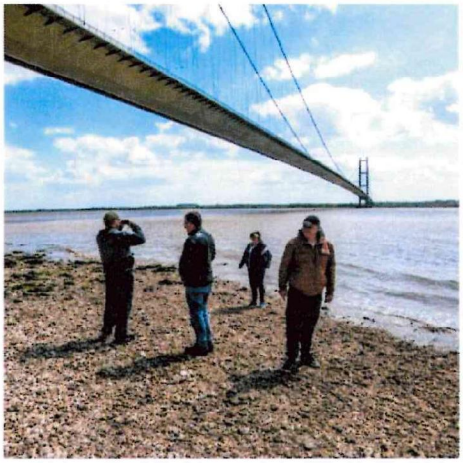

case
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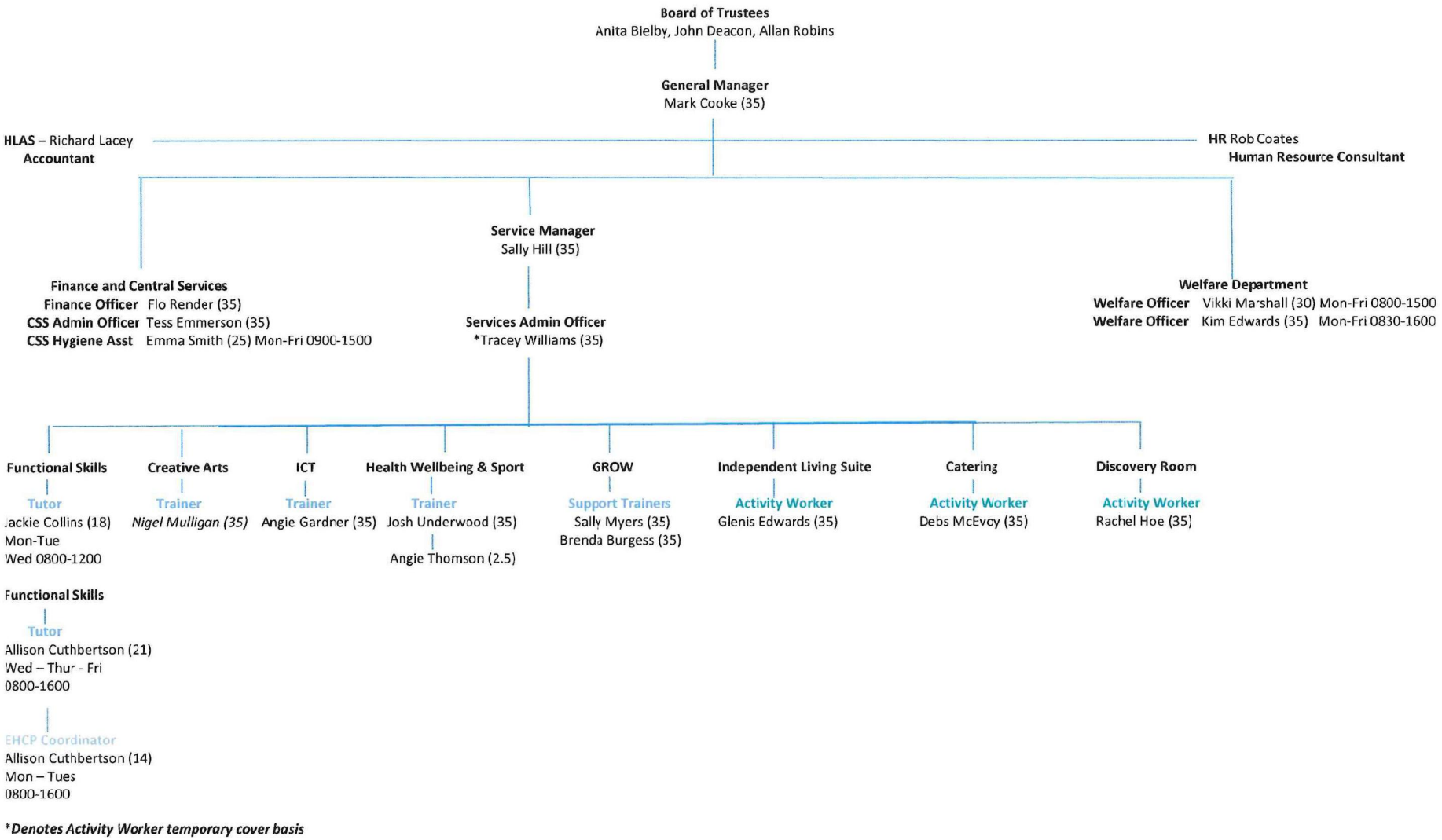
CASE TRAINING SERVICES ORGANISATIONAL CHART 2022



****Denotes Activity Worker temporary cover basis***

REGISTERED COMPANY NUMBER: 03126101
REGISTERED CHARITY NUMBER: 1051587

Report of the Trustees and

Financial Statements for the Year Ended 31 December 2022

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 2022

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Report of the Independent Auditors	7 to 10
Statement of Financial Activities	11
Balance Sheet	12 to 13
Cash Flow Statement	14
Notes to the Cash Flow Statement	15
Notes to the Financial Statements	16 to 26

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 2022. 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

Board of Trustees
Anita Bielby
John Deacon
Allan Robins

General Manager
Mark Cooke

HLAS Management Accountant & Auditor

Rob Coates
HR

Finance Officer
Flo Render

Services Manager
Sally Hill

Welfare Officer
Vikki Marshall

CSS Admin Officer
Tess Emmerson

Services Admin Officer
Tracey Williams

Welfare Officer
Kim Edwards

CSS Hygiene Assistant
Emma Smith

Creative Arts	Independent Living	Health Wellbeing & Support	Functional Skills	ICT
Trainer Nigel Mulligan	Activity Worker Glenis Edwards	Trainer Josh Underwood Trainer Angie Thomson	Tutor Jackie Collins Tutor/EHCP Allison Cuthbertson	Trainer Angie Gardner
Catering	Discovery Room	GROW		
Activity Worker Debs McEvoy	Activity Worker Rachel Hoe	Support Trainer Sally Myers Support Trainer Brenda Burgess		

STRATEGIC REPORT

Achievement and performance

CHARITABLE ACTIVITIES

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The restaurant continued to be closed for the duration of 2022 with an opening date scheduled for early January 2023.

We end the year with a total of 103 service users totalling 250 days attendance, an increase of 70 days equating to £210k increase over the year, this reflects the difficulties we have again faced during 2022 but are much better placed for the year ahead.

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, based on the 2022 figures this equates to funds of £381,633 (2021: £346,325). The level of unrestricted bank deposits at the year end were £571,456 (2021: £717,171) this was well within the trustees policy.

A sum of £300,000 has been invested with Handelsbanken Wealth Management to provide an increased income from the Charity's funds.

The Charity has unrestricted reserves of £945,897 (2021: £1,130,320) at the balance sheet date.

FUTURE PLANS

Future developments

- Explore additional education and training service delivery options
- Continue to increase service user numbers
- Invest further in Human Resources support
- Enhance service provision for users with an Education Health Care Plan
- Expand on services using Functional Skills tuition
- Introduce a range of qualifications
- 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.

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.

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

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 has 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
Ms Anita Dawn Bielby
Mr John Deacon
Mr Allan Robins

Company Secretary
Ms Anita Dawn Bielby

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.

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

.....
Mr Allan Robins - Trustee 15/8/23

Opinion
We have audited the financial statements of Case Training Services (the 'charitable company') for the year ended 31 December 2022 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 2022 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
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our 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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 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.

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue 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.

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

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Identifying and assessing potential risks related to irregularities
In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

Audit response to risks identified
- the nature of the industry and sector, control environment and business performance including key drivers for directors' remuneration, bonus levels and performance targets
- results of our enquiries of management and their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the companies' documentation of their policies and procedures relating to:
- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of noncompliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed among the audit engagement team including regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in relation to revenue deferrals. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act, UK Corporate Governance Code and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty.

Audit response to risks identified

Our procedures to respond to risks identified included the following:
- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of management concerning actual and potential litigation and claims;

- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance
- obtained an understanding of provisions and held discussions with management to understand the basis of recognition or non-recognition of tax provisions; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or noncompliance with laws and regulations throughout the audit.

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 Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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

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: 14/1/23

Case Training Services

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 December 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	605,263	26,500	631,763	637,575
Other trading activities	3	10,333	-	10,333	9,112
Investment income	4	2,431	-	2,431	-
Total		618,027	26,500	644,527	646,687
EXPENDITURE ON					
Raising funds	5	24,196	-	24,196	18,502
Charitable activities	6				
Governance Costs		71,372	-	71,372	37,261
Charitable Activities		665,511	26,382	691,893	655,389
Total		761,079	26,382	787,461	711,152
Net gains/(losses) on investments		(41,368)	-	(41,368)	22,101
NET INCOME/(EXPENDITURE)		(184,420)	118	(184,302)	(42,364)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,130,317	1,082,368	2,212,685	2,255,052
TOTAL FUNDS CARRIED FORWARD		945,897	1,082,486	2,028,383	2,212,688

The notes form part of these financial statements

Balance Sheet
31 December 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	12	59,573	1,056,340	1,115,913	1,146,699
Investments	13	254,300	-	254,300	295,668
		313,873	1,056,340	1,370,213	1,442,367
CURRENT ASSETS					
Debtors	14	76,556	-	76,556	64,947
Cash at bank and in hand		571,456	26,146	597,602	719,671
		648,012	26,146	674,158	784,618
CREDITORS					
Amounts falling due within one year	15	(15,988)	-	(15,988)	(14,297)
NET CURRENT ASSETS		632,024	26,146	658,170	770,321
TOTAL ASSETS LESS CURRENT LIABILITIES		945,897	1,082,486	2,028,383	2,212,688
NET ASSETS		945,897	1,082,486	2,028,383	2,212,688
FUNDS	16				
Unrestricted funds				945,897	1,130,320
Restricted funds				1,082,486	1,082,368
TOTAL FUNDS				2,028,383	2,212,688

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

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.

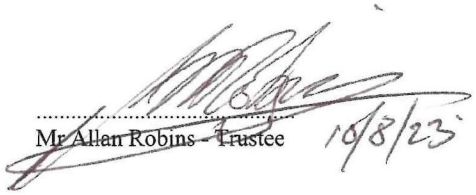
These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 December 2022

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



.....
Mr Allan Robins - Trustee 10/8/23

The notes form part of these financial statements

Case Training Services

Cash Flow Statement
for the Year Ended 31 December 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	(100,294)	(72,469)
Net cash used in operating activities		(100,294)	(72,469)
Cash flows from investing activities			
Purchase of tangible fixed assets		(24,206)	(24,081)
Sale of fixed asset investments		-	50,468
Disposal of current asset investments		-	210,610
Valuation of fixed asset investment		-	11,860
Interest received		2,431	-
Net cash (used in)/provided by investing activities		(21,775)	248,857
Change in cash and cash equivalents in the reporting period		(122,069)	176,388
Cash and cash equivalents at the beginning of the reporting period		719,671	543,283
Cash and cash equivalents at the end of the reporting period		597,602	719,671

The notes form part of these financial statements

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

	2022	2021
	£	£
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(184,302)	(42,364)
Adjustments for:		
Depreciation charges	54,989	55,920
Losses/(gain) on investments	41,368	(22,101)
Interest received	(2,431)	-
(Increase)/decrease in debtors	(11,609)	82,048
Increase/(decrease) in creditors	1,691	(145,972)
Net cash used in operations	(100,294)	(72,469)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.22	Cash flow	At 31.12.22
	£	£	£
Net cash			
Cash at bank and in hand	719,671	(122,069)	597,602
	719,671	(122,069)	597,602
Total	719,671	(122,069)	597,602

The notes form part of these financial statements

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, as modified by the revaluation of certain assets.

Critical accounting judgements and key sources of estimation uncertainty
Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Although these estimates are based on the Directors' best knowledge of the amount, events or actions, actual results ultimately differ from these estimates. The Directors do not consider there to be any material estimates and judgements.

Income
Income received for services provided is accounted for on an accruals basis. 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.

Cash donations and gifts are included in full in the income and expenditure account as they are received. Any significant non-cash donations are included in the income and expenditure account at the trustees' estimate of their market value when received. The value of voluntary help is not included in the accounts.

Grants and other funding of a revenue nature are deferred and released to the income and expenditure account over the period to which they relate.

Bank interest is included in the income and expenditure account on an accruals basis.

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
Gardening equipment	- 15% on cost
Plant and machinery	- 15% on cost
Fixtures and fittings	- 15% on cost
Motor vehicles	- 25% on cost

continued...

1. ACCOUNTING POLICIES - continued

Tangible fixed assets
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.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments
The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments, including trade and other debtors and creditors, are initially recognised at transaction value and subsequently measured at their settlement value.

Investments
Investments, both current and fixed are included at fair value.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
General Gifts & Donations	57,884	30,569
Grants	573,879	607,006
	631,763	637,575

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

	2022	2021
	£	£
Hull City Council	376,528	455,973
East Riding of Yorkshire Council	197,351	171,753
Your Life	-	(720)
NRS Rebuild	-	(20,000)
	573,879	607,006

continued...

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Other fundraising events	1,559	6,554
Catering Income	906	-
Sundry Income	4,167	2,558
Gardening Income	3,701	-
	10,333	9,112

4. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	2,431	-

5. RAISING FUNDS

Other trading activities

	2022	2021
	£	£
Purchases	24,196	18,502

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Governance Costs	-	71,372	71,372
Charitable Activities	691,893	-	691,893
	691,893	71,372	763,265

continued...

7. SUPPORT COSTS

	Governance costs
	£
Governance Costs	71,372

8. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Auditors' remuneration	6,696	6,696
Depreciation - owned assets	54,989	54,986

9. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

10. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	435,108	394,728
Social security costs	32,459	35,065
Other pension costs	8,259	6,970
	475,826	436,763

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

	2022	2021
Management	2	2
Administration and services	17	16
	19	18

continued...

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	657,575	(20,000)	637,575
Other trading activities	9,112	-	9,112
Total	666,687	(20,000)	646,687
EXPENDITURE ON			
Raising funds	18,502	-	18,502
Charitable activities			
Governance Costs	37,261	-	37,261
Charitable Activities	622,703	32,686	655,389
Total	678,466	32,686	711,152
Net gains on investments	22,101	-	22,101
NET INCOME/(EXPENDITURE)	10,322	(52,686)	(42,364)
RECONCILIATION OF FUNDS			
Total funds brought forward	1,119,998	1,135,054	2,255,052
TOTAL FUNDS CARRIED FORWARD	1,130,320	1,082,368	2,212,688

continued...

12. TANGIBLE FIXED ASSETS

	Centre of Excellence £	Long leasehold £	Gardening equipment £	Plant and machinery £
COST				
At 1 January 2022	1,286,467	346,403	698	20,926
Additions	-	-	-	1,078
At 31 December 2022	1,286,467	346,403	698	22,004
DEPRECIATION				
At 1 January 2022	206,599	346,403	665	3,139
Charge for year	25,729	-	33	3,301
At 31 December 2022	232,328	346,403	698	6,440
NET BOOK VALUE				
At 31 December 2022	1,054,139	-	-	15,564
At 31 December 2021	1,079,868	-	33	17,787

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 January 2022	25,282	43,194	46,164	1,769,134
Additions	11,692	-	11,433	24,203
At 31 December 2022	36,974	43,194	57,597	1,793,337
DEPRECIATION				
At 1 January 2022	9,141	25,485	31,003	622,435
Charge for year	5,545	8,853	11,528	54,989
At 31 December 2022	14,686	34,338	42,531	677,424
NET BOOK VALUE				
At 31 December 2022	22,288	8,856	15,066	1,115,913
At 31 December 2021	16,141	17,709	15,161	1,146,699

continued...

13. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 January 2022	295,668
Revaluations	(41,368)
At 31 December 2022	254,300
NET BOOK VALUE	
At 31 December 2022	254,300
At 31 December 2021	295,668

There were no investment assets outside the UK.

Cost or valuation at 31 December 2022 is represented by:

	Unlisted investments £
Valuation in 2020	45,690
Valuation in 2021	10,341
Valuation in 2022	(41,368)
Cost	239,637
	254,300

At the end of the year the market value of listed investments was £295,668.

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	17,010	15,420
Other debtors	59,546	49,527
	76,556	64,947

continued...

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	7,200	5,461
Accruals and deferred income	8,788	8,836
	15,988	14,297

16. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
Unrestricted funds			
General Reserve	1,130,317	(184,420)	945,897
Restricted funds			
Centre of Excellence	1,079,868	(25,729)	1,054,139
James Reckitt	2,500	25,847	28,347
	1,082,368	118	1,082,486
TOTAL FUNDS	2,212,685	(184,302)	2,028,383

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General Reserve	618,027	(761,079)	(41,368)	(184,420)
Restricted funds				
Centre of Excellence	-	(25,729)	-	(25,729)
James Reckitt	26,500	(653)	-	25,847
	26,500	(26,382)	-	118
TOTAL FUNDS	644,527	(787,461)	(41,368)	(184,302)

continued...

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General Reserve	1,119,998	10,322	1,130,320
Restricted funds			
Centre of Excellence	1,105,597	(25,729)	1,079,868
NRS Rebuild Income	20,000	(20,000)	-
Big Lottery	4,443	(4,443)	-
Daz Sims	2,514	(2,514)	-
James Reckitt	2,500	-	2,500
	1,135,054	(52,686)	1,082,368
TOTAL FUNDS	2,255,052	(42,364)	2,212,688

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General Reserve	666,687	(678,466)	22,101	10,322
Restricted funds				
Centre of Excellence	-	(25,729)	-	(25,729)
NRS Rebuild Income	(20,000)	-	-	(20,000)
Big Lottery	-	(4,443)	-	(4,443)
Daz Sims	-	(2,514)	-	(2,514)
	(20,000)	(32,686)	-	(52,686)
TOTAL FUNDS	646,687	(711,152)	22,101	(42,364)

continued...

16. MOVEMENT IN FUNDS - continued

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

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General Reserve	1,119,998	(174,098)	945,900
Restricted funds			
Centre of Excellence	1,105,597	(51,458)	1,054,139
NRS Rebuild Income	20,000	(20,000)	-
Big Lottery	4,443	(4,443)	-
Daz Sims	2,514	(2,514)	-
James Reckitt	2,500	25,847	28,347
	1,135,054	(52,568)	1,082,486
TOTAL FUNDS	2,255,052	(226,666)	2,028,386

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 £	Gains and losses £	Movement in funds £
Unrestricted funds				
General Reserve	1,284,714	(1,439,545)	(19,267)	(174,098)
Restricted funds				
Centre of Excellence	-	(51,458)	-	(51,458)
NRS Rebuild Income	(20,000)	-	-	(20,000)
Big Lottery	-	(4,443)	-	(4,443)
Daz Sims	-	(2,514)	-	(2,514)
James Reckitt	26,500	(653)	-	25,847
	6,500	(59,068)	-	(52,568)
TOTAL FUNDS	1,291,214	(1,498,613)	(19,267)	(226,666)

continued...

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

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 2022 amounted to £817 (2021: £2,028).

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 2022 was 27 (2021:25). The unrestricted fund and any excess of income over expenditure is not to be distributed to members.

CASE TRAINING SERVICES

England & Wales - Charity number 1051587

Accounts

REGISTERED COMPANY NUMBER: 03126101
REGISTERED CHARITY NUMBER: 1051587

Report of the Trustees and

Financial Statements for the Year Ended 31 December 2021

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 2021

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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 2021. 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

Board of Trustees
Anita Bielby
John Deacon
Allan Robins

General Manager
Mark Cooke

HLAS Management Accountant & Auditor

Rob Coates
HR

Finance Officer
Flo Render

CSS Admin Officer
Tess Emmerson

CSS Hygiene Assistant
Emma Smith

Services Manager
Sally Hill

Services Admin Officer
Tracey Williams

Welfare Officer
Vikki Marshall

Welfare Officer
Kim Edwards

Creative Arts	Independent Living	Health Wellbeing & Support	Functional Skills	ICT
Trainer Roanna Morrison	Activity Worker Glenis Edwards	Trainer Josh Underwood	Tutor Jackie Collins Tutor Allison Cuthbertson	Trainer Angie Gardner
Community Room 1	Community Room 2	Community Room 3	GROW	
Activity Worker Debs McEvoy	Activity Worker Rachel Hoe	Activity Worker Tracey Williams	Support Trainer Sally Myers Support Trainer Andrew Eason	

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 to gain independence, 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 based in Hull.

CASE offers each trainee a broad-based curriculum 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 to create healthier lifestyles alongside independence.

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 which features an independent living suite. We believe we have the best tutors and support workers, as we are the largest training provider of our kind in Hull and the surrounding area.

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, with positive impacts delivered for the economy and environment, as well as improvements to general health and wellbeing and community cohesion.

We started 2021 exactly how we left 2020, with limited trainees allowed to attend day services. Focus for onsite support was for EHCP (Educational Health Care Plan) users only.

As of January 2022, we had 108 service users totalling 296 days registered to attend, with the majority accessing services via the welfare telephone support service and a variety of home packs to enable activities within the home.

This offer continued until early July 2022 when both local authorities alongside public health allowed adult day services to resume under a "bubble" system.

Through lengthy negotiations with Hull City Council, the Board agreed to the new approach of working with the authority via an SLA (service level agreement). This would see a large-scale reduction in the number of days with each service user attending 1.5 days per week. This meant a reduction from January opening days of 296 to July 180 days, in financial terms £348k pa reduction.

Appropriate cut back spending across the charity was put in place with a forecast for numbers to increase around summer 2022.

The bubble system allows a limited number of service user to access a specific room on a continuous basis maintaining safety and restricting movement around the centre.

Staff continue to undertake lateral flow tests twice a week as part of safe systems at work to minimise transmission.

The charity has faced multiple challenges throughout Covid-19. One of the most challenging was to keep service users engaged in a bubble with a small number attending per week; our staff have been creative and inventive as always at times going over and above our usual high standard of service.

The restaurant continues to be closed with a reopening date scheduled for summer 2022.

We end the year with a total of 97 service users totalling 180 days attendance I feel this reflects the difficulties many have faced in returning to day services.

With the challenges 2021 has brought we have and continue to learn to adapt and move forward through these difficult and challenges times, with a view that 2022 will be more positive and bring us all back together to once again provide outstanding day services to our service users.

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 £300,000 has been invested with Handelsbanken Wealth Management to provide an increased income from the Charity's funds.

The Charity has unrestricted reserves of £1,089,325 at the balance sheet date.

FUTURE PLANS

Future developments

- Explore additional education and training service delivery options
- Continue to increase service user numbers
- Invest further in Human Resources support
- Enhance service provision for users with an Education Health Care Plan
- Expand on services using Functional Skills tuition
- Introduce a range of qualifications
- 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.

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 has 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 (deceased 1.9.21)
Ms Anita Dawn Bielby
Mr John Deacon
Mr Allan Robins Road Traffic Safety Officer (appointed 4.5.21)

Company Secretary

Ms Anita Dawn Bielby

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.

Report of the Trustees
for the Year Ended 31 December 2021

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 27.7.22 and signed on the board's behalf by:

.....

Ms Anita Dawn Bielby - Trustee

Opinion
We have audited the financial statements of Case Training Services (the 'charitable company') for the year ended 31 December 2021 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 2021 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
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our 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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 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.

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue 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.

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

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Identifying and assessing potential risks related to irregularities
In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

Audit response to risks identified
- the nature of the industry and sector, control environment and business performance including key drivers for directors' remuneration, bonus levels and performance targets
- results of our enquiries of management and their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the companies' documentation of their policies and procedures relating to:
- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of noncompliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed among the audit engagement team including regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in relation to revenue deferrals. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act, UK Corporate Governance Code and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty.

Audit response to risks identified

Our procedures to respond to risks identified included the following:
- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of management concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance

- obtained an understanding of provisions and held discussions with management to understand the basis of recognition or non-recognition of tax provisions; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or noncompliance with laws and regulations throughout the audit.

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 Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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: 1/8/22

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 December 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	657,574	(20,000)	637,574	876,377
Other trading activities	3	9,113	-	9,113	117,325
Investment income	4	-	-	-	864
Other income		-	-	-	230,737
Total		666,687	(20,000)	646,687	1,225,303
EXPENDITURE ON					
Raising funds	5	18,502	-	18,502	6,581
Charitable activities	6				
Governance Costs		-	-	-	10,204
Charitable Activities		659,964	32,686	692,650	1,169,484
Total		678,466	32,686	711,152	1,186,269
Net gains on investments		22,101	-	22,101	46,404
NET INCOME/(EXPENDITURE)		10,322	(52,686)	(42,364)	85,438
RECONCILIATION OF FUNDS					
Total funds brought forward		1,119,998	1,135,054	2,255,052	2,169,614
TOTAL FUNDS CARRIED FORWARD		1,130,320	1,082,368	2,212,688	2,255,052

The notes form part of these financial statements

Balance Sheet
31 December 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	12	66,831	1,079,868	1,146,699	1,178,538
Investments	13	295,668	-	295,668	335,895
		362,499	1,079,868	1,442,367	1,514,433
CURRENT ASSETS					
Debtors	14	64,947	-	64,947	146,995
Investments	15	-	-	-	210,610
Cash at bank and in hand		717,171	2,500	719,671	543,283
		782,118	2,500	784,618	900,888
CREDITORS					
Amounts falling due within one year	16	(14,297)	-	(14,297)	(160,269)
NET CURRENT ASSETS		767,821	2,500	770,321	740,619
TOTAL ASSETS LESS CURRENT LIABILITIES		1,130,320	1,082,368	2,212,688	2,255,052
NET ASSETS		1,130,320	1,082,368	2,212,688	2,255,052
FUNDS	17				
Unrestricted funds				1,130,320	1,119,998
Restricted funds				1,082,368	1,135,054
TOTAL FUNDS				2,212,688	2,255,052

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

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 145 of the Charities Act 2011.

The financial statements were approved by the Board of Trustees and authorised for issue on 27.7.22 and were signed on its behalf by:

The notes form part of these financial statements

continued...

Ms Anita Dawn Bielby - Trustee

The notes form part of these financial statements

Cash Flow Statement
for the Year Ended 31 December 2021

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	(72,469)	185,241
Net cash (used in)/provided by operating activities		(72,469)	185,241
Cash flows from investing activities			
Purchase of tangible fixed assets		(24,081)	(71,348)
Purchase of fixed asset investments		-	(335,795)
Sale of tangible fixed assets		-	5,889
Sale of fixed asset investments		50,468	46,404
Disposal of current asset investments		210,610	(210,610)
Valuation of fixed asset investment		11,860	-
Interest received		-	864
Net cash provided by/(used in) investing activities		248,857	(564,596)
Change in cash and cash equivalents in the reporting period		176,388	(379,355)
Cash and cash equivalents at the beginning of the reporting period		543,283	922,638
Cash and cash equivalents at the end of the reporting period		719,671	543,283

The notes form part of these financial statements

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

	2021 £	2020 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(42,364)	85,438
Adjustments for:		
Depreciation charges	55,920	50,878
Gain on investments	(22,101)	(46,404)
Profit on disposal of fixed assets	-	(5,342)
Interest received	-	(864)
Decrease in debtors	82,048	9,884
(Decrease)/increase in creditors	(145,972)	91,651
Net cash (used in)/provided by operations	(72,469)	185,241

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.21 £	Cash flow £	At 31.12.21 £
Net cash			
Cash at bank and in hand	543,283	176,388	719,671
	543,283	176,388	719,671
Liquid resources			
Deposits included in cash	-	-	-
Current asset investments	210,610	(210,610)	-
	210,610	(210,610)	-
Total	753,893	(34,222)	719,671

The notes form part of these financial statements

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, as modified by the revaluation of certain assets.

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
Gardening equipment	- 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.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

1. ACCOUNTING POLICIES - continued

Financial instruments
Basic financial instruments are recognised at amortised cost, except for investments in non convertible preference and non-puttable ordinary shares which are measured at fair value, withchanges recognised in profit or loss. Derivative financial instruments are initially recorded at costand thereafter at fair value with changes recognised in profit or loss.

Investments

Investments, both current and fixed are included at fair value.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
General Gifts & Donations	30,568	13,648
250 Club Membership	-	(500)
Grants	607,006	863,229
	637,574	876,377

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

	2021	2020
	£	£
Hull City Council	455,973	652,628
East Riding of Yorkshire Council	171,753	210,931
Your Life	(720)	(330)
NRS Rebuild	(20,000)	-
	607,006	863,229

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Annual Dinner	-	190
Shop Income	-	1,472
Sundry Income	9,113	377
HCLA Recharges	-	115,286
	9,113	117,325

continued...

4. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	-	864

5. RAISING FUNDS

Other trading activities

	2021	2020
	£	£
Purchases	18,502	6,581

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Charitable Activities	655,389	37,261	692,650

7. SUPPORT COSTS

	Governance costs
	£
Charitable Activities	37,261

8. NET INCOME/(EXPENDITURE)

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

	2021	2020
	£	£
Auditors' remuneration	15,120	15,120
Depreciation - owned assets	54,986	50,878
Surplus on disposal of fixed assets	-	(5,342)

9. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

continued...

10. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	394,728	740,315
Social security costs	35,065	49,555
Other pension costs	6,970	9,635
	436,763	799,505

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

	2021	2020
Management	2	8
Administration and services	16	22
	18	30

The charity made termination payments of £nil (2020: £96,099), 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.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	873,877	2,500	876,377
Other trading activities	117,325	-	117,325
Investment income	864	-	864
Other income	230,737	-	230,737
Total	1,222,803	2,500	1,225,303
EXPENDITURE ON			
Raising funds	2,689	3,892	6,581
Charitable activities			
Governance Costs	10,204	-	10,204
Charitable Activities	1,143,755	25,729	1,169,484
Total	1,156,648	29,621	1,186,269
Net gains on investments	46,404	-	46,404
NET INCOME/(EXPENDITURE)	112,559	(27,121)	85,438

continued...

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	1,007,439	1,162,175	2,169,614
TOTAL FUNDS CARRIED FORWARD	1,119,998	1,135,054	2,255,052

12. TANGIBLE FIXED ASSETS

	Centre of Excellence £	Long leasehold £	Gardening equipment £	Plant and machinery £
COST				
At 1 January 2021	1,286,467	346,403	1,589	38,110
Additions	-	-	-	-
Disposals	-	-	(891)	(17,184)
At 31 December 2021	1,286,467	346,403	698	20,926
DEPRECIATION				
At 1 January 2021	180,870	346,403	1,449	17,031
Charge for year	25,729	-	107	3,292
Eliminated on disposal	-	-	(891)	(17,184)
At 31 December 2021	206,599	346,403	665	3,139
NET BOOK VALUE				
At 31 December 2021	1,079,868	-	33	17,787
At 31 December 2020	1,105,597	-	140	21,079

continued...

12. TANGIBLE FIXED ASSETS - continued

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 January 2021	104,318	43,174	156,640	1,976,701
Additions	6,601	20	17,460	24,081
Disposals	(85,637)	-	(127,936)	(231,648)
At 31 December 2021	25,282	43,194	46,164	1,769,134
DEPRECIATION				
At 1 January 2021	88,456	16,632	147,322	798,163
Charge for year	5,385	8,853	11,620	54,986
Eliminated on disposal	(84,700)	-	(127,939)	(230,714)
At 31 December 2021	9,141	25,485	31,003	622,435
NET BOOK VALUE				
At 31 December 2021	16,141	17,709	15,161	1,146,699
At 31 December 2020	15,862	26,542	9,318	1,178,538

13. FIXED ASSET INVESTMENTS

	Shares in group undertakings £	Unlisted investments £	Totals £
MARKET VALUE			
At 1 January 2021	100	335,795	335,895
Disposals	(100)	(50,468)	(50,568)
Revaluations	-	10,341	10,341
At 31 December 2021	-	295,668	295,668
NET BOOK VALUE			
At 31 December 2021	-	295,668	295,668
At 31 December 2020	100	335,795	335,895

There were no investment assets outside the UK.

Cost or valuation at 31 December 2021 is represented by:

	Unlisted investments £
Valuation in 2020	45,690
Valuation in 2021	10,341
Cost	239,637
	295,668

continued...

13. FIXED ASSET INVESTMENTS - continued

At the end of the year the market value of listed investments was £295,668.

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	15,420	50,452
Other debtors	49,527	96,543
	64,947	146,995

15. CURRENT ASSET INVESTMENTS

	2021	2020
	£	£
Unlisted investments	-	210,610

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	5,461	10,908
Other creditors	-	25,599
Accruals and deferred income	8,836	123,762
	14,297	160,269

17. MOVEMENT IN FUNDS

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
Unrestricted funds			
General Reserve	1,119,998	10,322	1,130,320
Restricted funds			
Centre of Excellence	1,105,597	(25,729)	1,079,868
NRS Rebuild Income	20,000	(20,000)	-
Big Lottery	4,443	(4,443)	-
Daz Sims	2,514	(2,514)	-
James Reckitt	2,500	-	2,500
	1,135,054	(52,686)	1,082,368
TOTAL FUNDS	2,255,052	(42,364)	2,212,688

continued...

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General Reserve	666,687	(678,466)	22,101	10,322
Restricted funds				
Centre of Excellence	-	(25,729)	-	(25,729)
NRS Rebuild Income	(20,000)	-	-	(20,000)
Big Lottery	-	(4,443)	-	(4,443)
Daz Sims	-	(2,514)	-	(2,514)
	(20,000)	(32,686)	-	(52,686)
TOTAL FUNDS	646,687	(711,152)	22,101	(42,364)

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General Reserve	1,007,439	112,559	1,119,998
Restricted funds			
Centre of Excellence	1,131,326	(25,729)	1,105,597
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	495	(495)	-
James Reckitt	-	2,500	2,500
	1,162,175	(27,121)	1,135,054
TOTAL FUNDS	2,169,614	85,438	2,255,052

continued...

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General Reserve	1,222,803	(1,156,648)	46,404	112,559
Restricted funds				
Centre of Excellence	-	(25,729)	-	(25,729)
Freemasons	-	(1,656)	-	(1,656)
Tesco Bee	-	259	-	259
Henry & Dora Needler	-	(2,000)	-	(2,000)
Defibrillator	-	(495)	-	(495)
James Reckitt	2,500	-	-	2,500
	2,500	(29,621)	-	(27,121)
TOTAL FUNDS	1,225,303	(1,186,269)	46,404	85,438

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

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General Reserve	1,007,439	122,881	1,130,320
Restricted funds			
Centre of Excellence	1,131,326	(51,458)	1,079,868
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	495	(495)	-
James Reckitt	-	2,500	2,500
	1,162,175	(79,807)	1,082,368
TOTAL FUNDS	2,169,614	43,074	2,212,688

continued...

17. MOVEMENT IN FUNDS - continued

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 £	Gains and losses £	Movement in funds £
Unrestricted funds				
General Reserve	1,889,490	(1,835,114)	68,505	122,881
Restricted funds				
Centre of Excellence	-	(51,458)	-	(51,458)
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	-	(495)	-	(495)
James Reckitt	2,500	-	-	2,500
	(17,500)	(62,307)	-	(79,807)
TOTAL FUNDS	1,871,990	(1,897,421)	68,505	43,074

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

19. TAXATION

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

20. TRUSTEES' INDEMNITY INSURANCE

The company has indemnity insurance for officers and trustees of the company. The premium for 2021 amounted to £2,028 (2020: £1,690).

21. 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 2021 was 25 (2020:32). The unrestricted fund and any excess of income over expenditure is not to be distributed to members.

CASE TRAINING SERVICES

England & Wales - Charity number 1051587

Accounts

REGISTERED COMPANY NUMBER: 03126101
REGISTERED CHARITY NUMBER: 1051587

Report of the Trustees and

Financial Statements for the Year Ended 31 December 2020

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 2020

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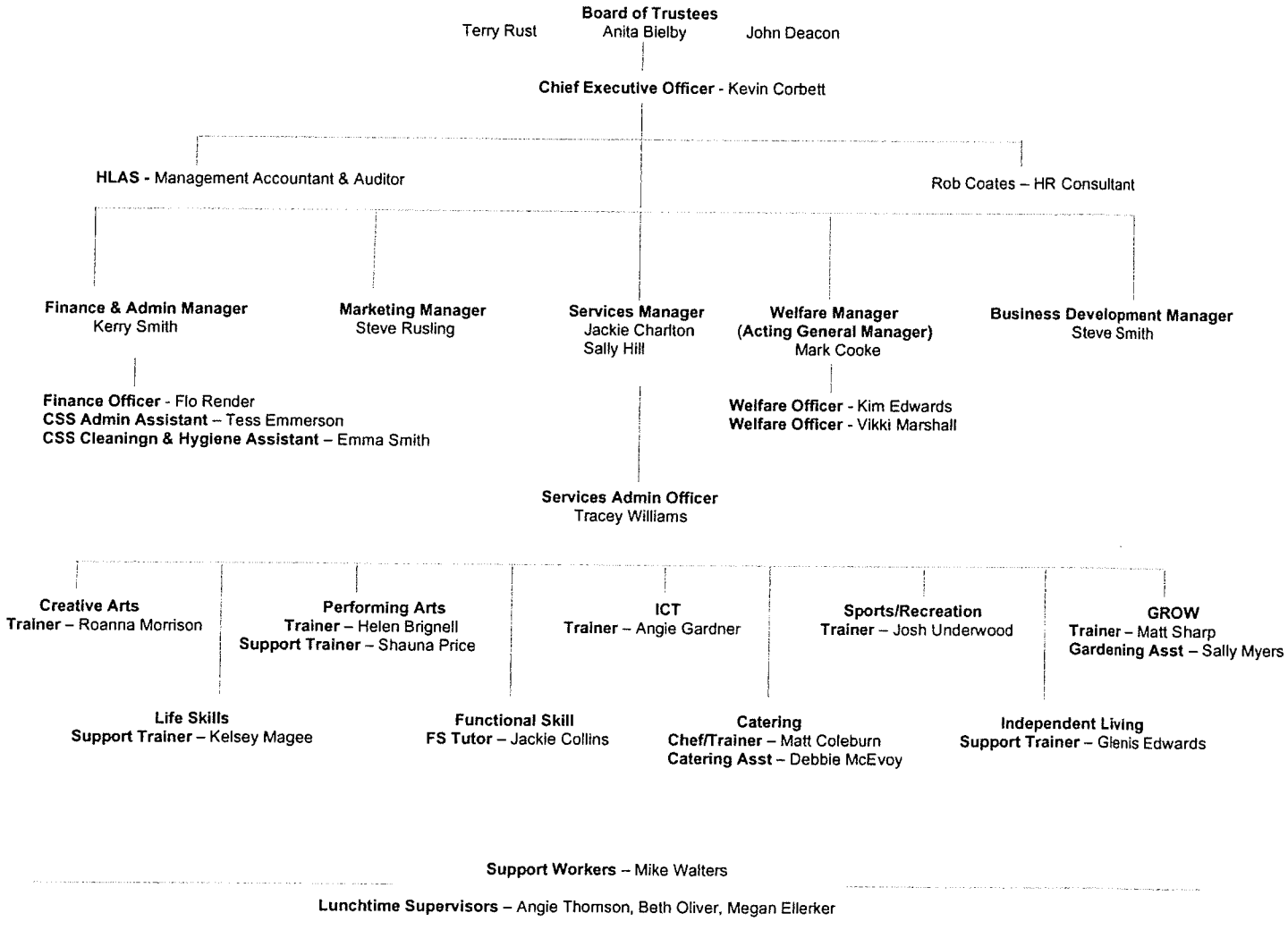
The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended 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



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 to gain independence, 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 based in Hull.

CASE offers each trainee a broad-based curriculum 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 to 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 newly refurbished independent living facilities suite. We believe we have the best tutors and support workers, as we are the largest training provider of our kind in Hull and the surrounding area.

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, with positive impacts delivered for the economy and environment, as well as improvements to general health and wellbeing and community cohesion.

We started 2020 on a positive theme with increasing trainee numbers approaching 130 with an average 323 days per week, then the COVID-19 pandemic arrived mid-March, as per government instructions all services closed with immediate effect. Several steps leading up to this stage had already been taken to maintain contact with all our trainees and their wider support networks in the form of weekly Welfare telephone support calls, this extended to a wider network of support via the local authorities to include food and medical supplies if needed.

The charity adapted and evolved into a welfare telephone support service for the remainder of the year constantly adapting with technology to provide much needed support into people's homes via Zoom and Teams calls, this proved an essential lifeline to maintain health and wellbeing during the closure period, a home pack was also created and distributed fortnightly to each trainee to maintain education and learning whilst receiving support from training staff remotely, classes were also available to access weekly via Zoom, covering Health & Wellbeing, Fitness, Cooking, Arts Crafts, ICT, Functional Skills, Coffee & Chat, and a very popular weekly quiz to help bring everyone together.

We took the opportunity whilst the building was closed to implement a much-needed refurbishment programme, this included the installation of a new boiler and heating system at a cost of £22k.

A full redecoration of all rooms and communal areas was undertaken over a 3-week period in the summer, with additional storage space being installed within each training room, with monies raised via charitable and legacy donations we were able to install the Independent Living Suite at a cost of £8k to give much needed support and training to all trainees wishing to add this to their curriculum of activities whilst attending CASE.

During this period, we also took delivery of our new 17-seater minibus at a cost of £37k

The pandemic has taught us we need to adapt and quickly, particular focus was around technology, we heavily relied on buildings-based activities but had to adapt to take the training rooms into people's homes and offer more external activities outside.

Due to loss of income during the last quarter we had to undertake the unfortunate process of making 11 posts redundant due to the ongoing pandemic and the uncertainty it brings to protect the longer financial strength of the charity.

Covid also had a serious impact on our Charity shop located on Hessle Road, with prolonged months of closure for the retail sector and the guidelines that would have had to be implemented and maintained this was not cost effective in the short to medium term, linked with the risks posed to our volunteers sadly the decision had to be taken to permanently close the shop. I would like to make note of our gratitude and thanks for the long serving volunteers who have worked within the shop for many years.

Looking ahead into 2021 we must overcome several challenges and the continuing uncertainty it brings the charity we will continue to offer remote support to the majority of trainees, with exception of Education Health Care Plan trainees who re-joined us in November to restart their education plan, I anticipate at the earliest Easter 2021 before any other trainees return to face to face buildings-based support.

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 £1,133,793 at the balance sheet date.

STRATEGIC REPORT

FUTURE PLANS

Future developments

- Explore additional education and training service delivery options
- Continue to increase service user numbers
- Invest further in Human Resources support
- Enhance service provision for users with an Education Health Care Plan
- Expand on services using Functional Skills tuition
- Introduce a range of qualifications
- 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.

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 (resigned 1.10.20)
Mr John Deacon
Mr Allan Robins (appointed 4.5.21)

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

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).

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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 27/9/21 and signed on the board's behalf by:

.....
Anita Bileby - Trustee

Opinion
We have audited the financial statements of Case Training Services (the 'charitable company') for the year ended 31 December 2020 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 2020 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
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our 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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 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.

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue 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.

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Identifying and assessing potential risks related to irregularities
In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

Audit response to risks identified
- the nature of the industry and sector, control environment and business performance including key drivers for directors' remuneration, bonus levels and performance targets
- results of our enquiries of management and their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the companies' documentation of their policies and procedures relating to:
- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of noncompliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed among the audit engagement team including regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in relation to revenue deferrals. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act, UK Corporate Governance Code and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty.

Audit response to risks identified

Our procedures to respond to risks identified included the following:
- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of management concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance

- obtained an understanding of provisions; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or noncompliance with laws and regulations throughout the audit.

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 Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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: 25/3/21

Case Training Services

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 December 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	873,877	2,500	876,377	960,515
Other trading activities	3	117,325	-	117,325	430,900
Investment income	4	47,268	-	47,268	3,887
Other income		230,737	-	230,737	-
Total		1,269,207	2,500	1,271,707	1,395,302
EXPENDITURE ON					
Raising funds	5	2,689	3,892	6,581	22,733
Charitable activities	6				
Governance Costs		10,204	-	10,204	-
Charitable Activities		1,143,755	25,729	1,169,484	1,395,350
Total		1,156,648	29,621	1,186,269	1,418,083
NET INCOME/(EXPENDITURE)		112,559	(27,121)	85,438	(22,781)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,007,439	1,162,175	2,169,614	2,192,395
TOTAL FUNDS CARRIED FORWARD		1,119,998	1,135,054	2,255,052	2,169,614

The notes form part of these financial statements

Case Training Services

Balance Sheet
31 December 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	12	72,941	1,105,597	1,178,538	1,158,615
Investments	13	335,895	-	335,895	100
		408,836	1,105,597	1,514,433	1,158,715
CURRENT ASSETS					
Debtors	14	146,995	-	146,995	156,879
Investments	15	210,610	-	210,610	-
Cash at bank and in hand		513,826	29,457	543,283	922,638
		871,431	29,457	900,888	1,079,517
CREDITORS					
Amounts falling due within one year	16	(160,269)	-	(160,269)	(68,618)
NET CURRENT ASSETS		711,162	29,457	740,619	1,010,899
TOTAL ASSETS LESS CURRENT LIABILITIES		1,119,998	1,135,054	2,255,052	2,169,614
NET ASSETS		1,119,998	1,135,054	2,255,052	2,169,614
FUNDS	17				
Unrestricted funds				1,119,998	1,007,439
Restricted funds				1,135,054	1,162,175
TOTAL FUNDS				2,255,052	2,169,614

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

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.

The notes form part of these financial statements

continued...

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 27/9/21 and were signed on its behalf by:

Anita Bielby - Trustee

The notes form part of these financial statements

Case Training Services

Cash Flow Statement
for the Year Ended 31 December 2020

	Notes	2020 £	2019 £
Cash flows from operating activities			
Cash generated from operations	1	185,241	(41,169)
Net cash provided by/(used in) operating activities		185,241	(41,169)
Cash flows from investing activities			
Purchase of tangible fixed assets		(71,348)	(19,911)
Purchase of fixed asset investments		(335,795)	-
Sale of tangible fixed assets		5,889	-
Purchase of current asset investments		(210,610)	-
Interest received		47,268	3,887
Net cash used in investing activities		(564,596)	(16,024)
Change in cash and cash equivalents in the reporting period		(379,355)	(57,193)
Cash and cash equivalents at the beginning of the reporting period		922,638	979,831
Cash and cash equivalents at the end of the reporting period		543,283	922,638

The notes form part of these financial statements

Notes to the Cash Flow Statement for the Year Ended 31 December 2020

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

	2020 £	2019 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	85,438	(22,781)
Adjustments for:		
Depreciation charges	50,878	44,417
Profit on disposal of fixed assets	(5,342)	-
Interest received	(47,268)	(3,887)
Decrease/(increase) in debtors	9,884	(65,192)
Increase in creditors	91,651	6,274
Net cash provided by/(used in) operations	185,241	(41,169)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.20 £	Cash flow £	At 31.12.20 £
Net cash			
Cash at bank and in hand	922,638	(379,355)	543,283
	922,638	(379,355)	543,283
Liquid resources			
Deposits included in cash	-	-	-
Current asset investments	-	210,610	210,610
	-	210,610	210,610
Total	922,638	(168,745)	753,893

The notes form part of these financial statements

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
Gardening equipment	- 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.

Financial instruments
Basic financial instruments are recognised at amortised cost, except for investments in non convertible preference and non-puttable ordinary shares which are measured at fair value, with

continued...

1. ACCOUNTING POLICIES - continued

Financial instruments
changes recognised in profit or loss. Derivative financial instruments are initially recorded at cost and thereafter at fair value with changes recognised in profit or loss.

Investments

Investments, both current and fixed are included at fair value.

2. DONATIONS AND LEGACIES

	2020	2019
	£	£
General Gifts & Donations	13,648	22,862
250 Club Membership	(500)	5,575
Grants	863,229	932,078
	876,377	960,515

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

	2020	2019
	£	£
Hull City Council	652,628	673,508
East Riding of Yorkshire Council	210,931	242,201
Your Life	(330)	5,640
NRS Rebuild	-	10,000
Other grants	-	729
	863,229	932,078

3. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Annual Dinner	190	15,538
Shop Income	1,472	8,067
Sundry Income	377	11,369
HCLA Recharges	115,286	395,926
	117,325	430,900

continued...

4. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	864	3,887
Curr asset inv income	46,404	-
	47,268	3,887

5. RAISING FUNDS

Other trading activities

	2020	2019
	£	£
Purchases	6,581	22,733

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Governance Costs	10,204	-	10,204
Charitable Activities	1,112,660	56,824	1,169,484
	1,122,864	56,824	1,179,688

7. SUPPORT COSTS

	Governance costs
	£
Charitable Activities	56,824

8. NET INCOME/(EXPENDITURE)

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

	2020	2019
	£	£
Auditors' remuneration	15,120	12,600
Depreciation - owned assets	50,878	44,417
Surplus on disposal of fixed assets	(5,342)	-

continued...

9. TRUSTEES' REMUNERATION AND BENEFITS

During the year ended 31 December 2020 Mark Cooke a trustee and employee of the company up until 1st October 2020 had remuneration totalling £40,000 (2019: £38,464) in his role as Acting General Manager.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

10. STAFF COSTS

	2020	2019
	£	£
Wages and salaries	799,505	774,766
	799,505	774,766

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

	2020	2019
Management	8	8
Administration	22	20
	30	28

The charity made termination payments of £96,099 (2019: £30,680), 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 £80,000 and £90,000 from their employment with CASE. No other employee received over £60,000 (2019 - none).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	950,515	10,000	960,515
Other trading activities	430,900	-	430,900
Investment income	3,887	-	3,887
Total	1,385,302	10,000	1,395,302
EXPENDITURE ON			
Raising funds	22,733	-	22,733
Charitable activities			
Charitable Activities	1,369,621	25,729	1,395,350

continued...

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Total	1,392,354	25,729	1,418,083
NET INCOME/(EXPENDITURE)	(7,052)	(15,729)	(22,781)
RECONCILIATION OF FUNDS			
Total funds brought forward	1,014,491	1,177,904	2,192,395
TOTAL FUNDS CARRIED FORWARD	1,007,439	1,162,175	2,169,614

12. TANGIBLE FIXED ASSETS

	Centre of Excellence £	Long leasehold £	Gardening equipment £	Plant and machinery £
COST				
At 1 January 2020	1,286,467	346,403	2,999	26,403
Additions	-	-	-	20,926
Disposals	-	-	(1,410)	(9,219)
At 31 December 2020	1,286,467	346,403	1,589	38,110
DEPRECIATION				
At 1 January 2020	155,141	346,403	2,190	25,048
Charge for year	25,729	-	264	1,061
Eliminated on disposal	-	-	(1,005)	(9,078)
At 31 December 2020	180,870	346,403	1,449	17,031
NET BOOK VALUE				
At 31 December 2020	1,105,597	-	140	21,079
At 31 December 2019	1,131,326	-	809	1,355

continued...

12. TANGIBLE FIXED ASSETS - continued

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 January 2020	102,479	20,785	191,285	1,976,821
Additions	9,492	35,389	5,541	71,348
Disposals	(7,653)	(13,000)	(40,186)	(71,468)
At 31 December 2020	104,318	43,174	156,640	1,976,701
DEPRECIATION				
At 1 January 2020	90,887	20,783	177,754	818,206
Charge for year	5,222	8,848	9,754	50,878
Eliminated on disposal	(7,653)	(12,999)	(40,186)	(70,921)
At 31 December 2020	88,456	16,632	147,322	798,163
NET BOOK VALUE				
At 31 December 2020	15,862	26,542	9,318	1,178,538
At 31 December 2019	11,592	2	13,531	1,158,615

13. FIXED ASSET INVESTMENTS

At the end of the year the market value of listed investments was £335,795.

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade debtors	50,452	33,940
Other debtors	96,543	122,939
	146,995	156,879

continued...

15. CURRENT ASSET INVESTMENTS

	2020	2019
	£	£
Unlisted investments	210,610	-

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	10,908	6,455
Other creditors	25,599	25,599
Accruals and deferred income	123,762	36,564
	160,269	68,618

17. MOVEMENT IN FUNDS

	At 1.1.20	Net movement in funds	At 31.12.20
	£	£	£
Unrestricted funds			
General Reserve	1,007,439	112,559	1,119,998
Restricted funds			
Centre of Excellence	1,131,326	(25,729)	1,105,597
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	495	(495)	-
James Reckitt	-	2,500	2,500
	1,162,175	(27,121)	1,135,054
TOTAL FUNDS	2,169,614	85,438	2,255,052

continued...

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Reserve	1,269,207	(1,156,648)	112,559
Restricted funds			
Centre of Excellence	-	(25,729)	(25,729)
Freemasons	-	(1,656)	(1,656)
Tesco Bee	-	259	259
Henry & Dora Needler	-	(2,000)	(2,000)
Defibrillator	-	(495)	(495)
James Reckitt	2,500	-	2,500
	2,500	(29,621)	(27,121)
TOTAL FUNDS	1,271,707	(1,186,269)	85,438

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General Reserve	1,014,491	(7,052)	1,007,439
Restricted funds			
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
	1,177,904	(15,729)	1,162,175
TOTAL FUNDS	2,192,395	(22,781)	2,169,614

continued...

17. MOVEMENT IN FUNDS - continued

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

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

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

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General Reserve	1,014,491	105,507	1,119,998
Restricted funds			
Centre of Excellence	1,157,055	(51,458)	1,105,597
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)	-
James Reckitt	-	2,500	2,500
	1,177,904	(42,850)	1,135,054
TOTAL FUNDS	2,192,395	62,657	2,255,052

continued...

17. MOVEMENT IN FUNDS - continued

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	2,654,509	(2,549,002)	105,507
Restricted funds			
Centre of Excellence	-	(51,458)	(51,458)
Freemasons	-	(1,656)	(1,656)
NRS Rebuild Income	10,000	-	10,000
Tesco Bee	-	259	259
Henry & Dora Needler	-	(2,000)	(2,000)
Defibrillator	-	(495)	(495)
James Reckitt	2,500	-	2,500
	12,500	(55,350)	(42,850)
TOTAL FUNDS	2,667,009	(2,604,352)	62,657

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

19. TAXATION

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

20. TRUSTEES' INDEMNITY INSURANCE

The company has indemnity insurance for officers and trustees of the company. The premium for 2020 amounted to £1,690 (2019: £1,400).

continued...

21. 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 2020 was 32. The unrestricted fund and any excess of income over expenditure is not to be distributed to members.