

Case Management Society UK
Company Limited by Guarantee
Unaudited Financial Statements
31 July 2020

Case Management Society UK

Company Limited by Guarantee

Financial Statements

Year ended 31 July 2020

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Case Management Society UK

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 July 2020

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 July 2020.

Reference and administrative details

Registered charity name Case Management Society UK

Charity registration number 1112933

Company registration number 04245633

Principal office and registered office The Walbrook Building
25 Walbrook
London
QC4N 8AF

The trustees

Karen Burgin (Chair)	
Carole Chantler	
Teresa Shaw (Vice chair)	
Victoria Collins	
Joanna Evans	
Karen Elsemore	(Retired 26 November 2019)
Susan Ford	
Jacqueline Salvidge	
Lisa Marie Brown	(Appointed 26 November 2019)
Helen Ovans	(Appointed 26 November 2019)
Andrew Pepler	
Christopher Bartlett	(Retired 26 November 2019)
Niccola Irwin	
Devdeep Ahuja	
Emily Nash	

Company secretary Beach Secretaries Limited

Independent examiner M L Burgess
Simpson Burgess Nash Limited
Chartered Accountants
Empress Business Centre
380 Chester Road
Manchester
M16 9EA

Case Management Society UK

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2020

Structure, governance and management

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 3 July, 2001 and registered as a charity on 6 February 2006. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Recruitment and Appointment of Management Committee

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are elected to serve for a period of three years and can continue to serve in subsequent terms only if re-elected at the next Annual General Meeting.

Objectives and activities

Following developments in the case management industry toward a registration for case management via the establishment of the Institute of Registered Case Managers a review was undertaken and a strategy session held to start to map out the future for CMSUK and its role going forward. As a result of this meeting the company has identified a Mission of:

- o **Leading best practice for case managers**

The company's new Vision Statement is:

- o **To empower our members by providing support and education**

A new committee structure was adopted to reflect the requirements of the company moving forward.

Case Management Society UK

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2020

Objectives and activities *(continued)*

The main objectives and activities for the year to 31st July 2020 were:

- To restructure the CMSUK administration support following the departure of the long term post holder.
- To develop the work streams required to meet the new Mission and revised Vision for the company.
- To continue to grow our membership base to 700+ members and 18+ Corporate Members.
- To continue the review and development of the CMSUK website and to complete a resources section of the Member Area. The website will need to reflect the company's changing role in the industry.
- To continue with a Digital Marketing project to improve website traffic, online applications and event bookings as well as ensuring anyone wishing to understand more about case management finds the CMSUK website.
- To communicate useful articles and information to the membership and contacts list regularly via email, website and social media.
- To raise the CMSUK profile on social media via Twitter, Facebook and Linked-In.
- To run a successful Celebration Lunch event in September 2019, incorporating the new extended Awards programme for Case Managers and associated industry collaborators.
- To run the 'Introduction to Case Management' study day in Spring 2020.
- To continue to provide presentations to NHS organisations on how case management can fit in with statutory services, where possible.
- To run a successful 2 day conference including a dedicated exhibition area, a multi streamed programme of talks, a Dinner Dance and general networking.
- To continue the joint working alongside BABICM and VRA towards a system of accreditation for case managers supported by an educational programme and competency framework.
- To continue to develop corporate links for the development of the industry.
- Offer to the membership opportunities to access research and professional development grants.

Case Management Society UK

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2020

Achievements and performance

Achievements and Performance for the year ending 31st July 2020:

- As a membership organisation we have seen our core membership rise to 778. Our Corporate Members have increased to 20.
- Due to COVID-19 CMSUK has had to change and adapt. We have learnt how to respond quickly and effectively to support members in new and uncertain times.
- A virtual webinar programme has been established and 12 webinars were provided to members. Six were provided free of charge to members and six at a small cost. With 253 delegate bookings this has built our ability to hold online events and continue to serve our membership.
- We have collaborated with BABICM and VRA to ensure consistent and accurate messaging to members during the pandemic.
- The website has been continuously improved with the membership process being a huge part of our progress
- Three grants were awarded for research into the impact of COVID-19 on our members and their practices.
- Work has started on reviewing our Corporate Memberships
- CMSUK ran its annual 'Introduction to Case Management' for the first time as a Virtual Study Day in May 2020.
- We saw the 3rd year of the CMSUK Awards Ceremony held at the Hilton Hotel at London Bridge on Friday 13th September 2019 which has received positive feedback.
- The CMSUK 2019 Annual Conference and AGM took place at The Royal Armouries Leeds in November. Whilst feedback from delegates was positive, delegate number and therefore the associated budget was missed. This was due to a clash of dates with another major event and due to internal staffing and IT issues.
- We have continued to establish connections with NHS Major Trauma Centres to raise the profile of case management.
- CMSUK continued to support the costs for a 1year full time Masters degree student to undertake research which will be focussed on the evidence base for case management.
- Our communications committee has significantly expanded in response to the COVID-19 pandemic and the need for consistent messaging to our members. Social media coverage has increased, and the 2nd edition of Inside Case management was successfully produced.

Case Management Society UK

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2020

Financial review

The charity suffered a deficit for the year but remains in a healthy financial position with good liquidity.

Principal funding sources

The principal funding sources for the charity are the individual and corporate membership subscriptions and the Annual Conference.

Reserves policy

The Board of Management has examined the Charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be sufficient to sustain 6 to 9 months of committed overhead.

The balance held as unrestricted funds at 31 July 2020 was £98,826 of which £103,140 are regarded as free reserves, after allowing for funds relating to tangible fixed assets. Unrestricted charitable expenditure costs average £17,000 per month currently and therefore the level of reserves is sufficient.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 15 January 2021 and signed on behalf of the board of trustees by:

Karen Burgin (Chair)
Trustee

Case Management Society UK

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Case Management Society UK

Year ended 31 July 2020

I report to the trustees on my examination of the financial statements of Case Management Society UK ('the charity') for the year ended 31 July 2020.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

M L Burgess

Independent Examiner

Associate - Institute of Chartered Accountants in England and Wales

Simpson Burgess Nash Limited
Chartered Accountants
Empress Business Centre
380 Chester Road
Manchester
M16 9EA

Case Management Society UK

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 July 2020

		2020	2019
		Unrestricted funds	Total funds
	Note	£	£
Income			
Charitable activities	5	88,897	88,897
Other trading activities	6	76,746	76,746
Investment income	7	846	846
Total income		<u>166,489</u>	<u>166,489</u>
Expenditure			
Expenditure on raising funds:			
Costs of raising donations	8	27,487	27,487
Expenditure on charitable activities	9,10	177,562	177,562
Total expenditure		<u>205,049</u>	<u>205,049</u>
Net (expenditure)/income and net movement in funds		<u>(38,560)</u>	<u>(38,560)</u>
Reconciliation of funds			
Total funds brought forward		137,386	137,386
Total funds carried forward		<u>98,826</u>	<u>98,826</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 9 to 16 form part of these financial statements.

Case Management Society UK

Company Limited by Guarantee

Statement of Financial Position

31 July 2020

	Note	2020 £	£	2019 £
Fixed assets				
Tangible fixed assets	16		753	1,118
Current assets				
Debtors	17	548		29,928
Cash at bank and in hand		103,140		140,445
		<u>103,688</u>		<u>170,373</u>
Creditors: amounts falling due within one year	18	<u>5,615</u>		<u>34,105</u>
Net current assets			<u>98,073</u>	<u>136,268</u>
Total assets less current liabilities			<u>98,826</u>	<u>137,386</u>
Net assets			<u>98,826</u>	<u>137,386</u>
Funds of the charity				
Unrestricted funds			<u>98,826</u>	<u>137,386</u>
Total charity funds	19		<u>98,826</u>	<u>137,386</u>

For the year ending 31 July 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 15 January 2021, and are signed on behalf of the board by:

Karen Burgin (Chair)
Trustee

The notes on pages 9 to 16 form part of these financial statements.

Case Management Society UK

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 July 2020

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The Walbrook Building, 25 Walbrook, London, QC4N 8AF.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

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

The estimates and underlying assumptions are reviewed on an ongoing basis.

Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

During the year, there were no judgements in applying the accounting policies and key sources of estimation uncertainty which materially affected the financial statements.

Case Management Society UK

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2020

3. Accounting policies *(continued)*

Fund accounting

Fund accounting is applied to any restricted income that is received in the year. The restricted income is allocated to specific expenditure as per terms of the donor.

Unrestricted funds has no specific requirements of how the incoming resources is to be spent. The income is used on charitable activities, the costs to generate future funds and day to day support costs.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of membership subscriptions and is included in full in the statement of financial activities when receivable.

Donated services by speakers at the Annual Conference and on study days are not valued by the charity as they are difficult to quantify. The value of services provided by volunteers has not been included.

Incoming resources from charitable activities is received in respect of delegate fees and sponsorship for the Annual Conference.

Income from investments is included in the year in which it is receivable.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs of dealing with the administration of individual and corporate membership subscriptions.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries through the Annual Conference and study days. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management and include governance costs associated with a) the general running of the charity, b) meeting the constitutional and statutory requirements of the charity and c) costs linked to the strategic management of the charity and which contribute to its future development.

Case Management Society UK

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Notes to the Financial Statements *(continued)*

Year ended 31 July 2020

3. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures, fittings and equipment	-	25% reducing balance
Computer equipment	-	33% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Case Management Society UK

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2020

3. Accounting policies *(continued)*

Taxation

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

4. Limited by guarantee

Case Management Society UK is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Charitable activities

	Unrestricted Funds	Total Funds 2020	Unrestricted Funds	Total Funds 2019
	£	£	£	£
Conference fees and sponsorship	<u>88,897</u>	<u>88,897</u>	<u>95,264</u>	<u>95,264</u>

6. Other trading activities

	Unrestricted Funds	Total Funds 2020	Unrestricted Funds	Total Funds 2019
	£	£	£	£
Subscriptions and donations	<u>76,746</u>	<u>76,746</u>	<u>60,423</u>	<u>60,423</u>

7. Investment income

	Unrestricted Funds	Total Funds 2020	Unrestricted Funds	Total Funds 2019
	£	£	£	£
Bank interest receivable	<u>846</u>	<u>846</u>	<u>434</u>	<u>434</u>

8. Costs of raising donations

	Unrestricted Funds	Total Funds 2020	Unrestricted Funds	Total Funds 2019
	£	£	£	£
Costs of other activities	<u>27,487</u>	<u>27,487</u>	<u>20,159</u>	<u>20,159</u>

Case Management Society UK

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Notes to the Financial Statements *(continued)*

Year ended 31 July 2020

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Conference fees and sponsorship	159,068	159,068	98,973	98,973
Support costs	18,494	18,494	17,679	17,679
	<u>177,562</u>	<u>177,562</u>	<u>116,652</u>	<u>116,652</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2020 £	Total fund 2019 £
Conference fees and sponsorship	159,068	16,329	175,397	111,906
Governance costs	—	2,165	2,165	4,746
	<u>159,068</u>	<u>18,494</u>	<u>177,562</u>	<u>116,652</u>

11. Support costs

	£	Total 2020 £	Total 2019 £
Staff costs	5,453	5,453	3,470
Premises	1,450	1,450	1,489
Communications and IT	109	109	312
Governance costs	2,165	2,165	4,746
Support costs - Travel	9,274	9,274	7,597
Support costs - Depreciation	44	44	65
	<u>18,495</u>	<u>18,495</u>	<u>17,679</u>

12. Net (expenditure)/income

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

	2020 £	2019 £
Depreciation of tangible fixed assets	<u>365</u>	<u>545</u>

13. Independent examination fees

	2020 £	2019 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,320</u>	<u>1,320</u>

Case Management Society UK

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Notes to the Financial Statements *(continued)*

Year ended 31 July 2020

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2020	2019
	£	£
Wages and salaries	<u>45,443</u>	<u>28,913</u>

The average head count of employees during the year was 2 (2019: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2020	2019
	No.	No.
Number of administrative staff	<u>2</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

15. Trustee remuneration and expenses

Trustees

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

16. Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
Cost			
At 1 August 2019 and 31 July 2020	<u>1,820</u>	<u>20,693</u>	<u>22,513</u>
Depreciation			
At 1 August 2019	1,777	19,618	21,395
Charge for the year	<u>11</u>	<u>354</u>	<u>365</u>
At 31 July 2020	<u>1,788</u>	<u>19,972</u>	<u>21,760</u>
Carrying amount			
At 31 July 2020	<u>32</u>	<u>721</u>	<u>753</u>
At 31 July 2019	<u>43</u>	<u>1,075</u>	<u>1,118</u>

Case Management Society UK

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Notes to the Financial Statements *(continued)*

Year ended 31 July 2020

17. Debtors

	2020	2019
	£	£
Trade debtors	–	4,850
Other debtors	548	25,078
	<u>548</u>	<u>29,928</u>

18. Creditors: amounts falling due within one year

	2020	2019
	£	£
Accruals and deferred income	3,422	33,507
Social security and other taxes	2,193	598
	<u>5,615</u>	<u>34,105</u>

19. Analysis of charitable funds

Unrestricted funds

	At 1 August 2019	Income	Expenditure	At 31 July 2020
	£	£	£	£
General funds	<u>137,386</u>	<u>166,489</u>	<u>(205,049)</u>	<u>98,826</u>

20. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	2020	2020
	£	£
Tangible fixed assets	753	753
Current assets	103,688	103,688
Creditors less than 1 year	(5,615)	(5,615)
Net assets	<u>98,826</u>	<u>98,826</u>

Case Management Society UK

Company Limited by Guarantee

Management Information

Year ended 31 July 2020

The following pages do not form part of the financial statements.

Case Management Society UK

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 July 2020

	2020 £	2019 £
Income		
Charitable activities		
Conference fees and sponsorship	<u>88,897</u>	<u>95,264</u>
Other trading activities		
Subscriptions and donations	<u>76,746</u>	<u>60,423</u>
Investment income		
Bank interest receivable	<u>846</u>	<u>434</u>
Total income	<u>166,489</u>	<u>156,121</u>
Expenditure		
Costs of raising donations		
Wages and salaries	23,176	14,745
Rent	3,599	3,721
Telephone	463	1,326
Depreciation	187	279
Bank charges	62	88
	<u>27,487</u>	<u>20,159</u>
Expenditure on charitable activities		
Purchases	106,811	60,979
Wages and salaries	22,267	14,168
Rent	3,458	3,576
Insurance	603	613
Motor vehicle expenses	12,354	10,612
Other motor/travel costs	1,766	1,447
Legal and professional fees	2,150	4,725
Telephone	445	1,274
Other office costs	27,469	18,907
Depreciation	179	266
Advertising and associated costs	15	21
Bank charges	45	64
	<u>177,562</u>	<u>116,652</u>
Total expenditure	<u>205,049</u>	<u>136,811</u>
Net (expenditure)/income	<u>(38,560)</u>	<u>19,310</u>