

COMPANY REGISTRATION NUMBER: 04245633  
CHARITY REGISTRATION NUMBER: 1112933

**Case Management Society UK**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 July 2023**



# **Case Management Society UK**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 July 2023**

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# **Case Management Society UK**

## **Company Limited by Guarantee**

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

**Year ended 31 July 2023**

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 2023.

#### **Reference and administrative details**

**Registered charity name** Case Management Society UK

**Charity registration number** 1112933

**Company registration number** 04245633

**Principal office and registered office** 206a West Street  
Fareham  
PO16 0HF

#### **The trustees**

Susan Ford (Chair)

(Appointed 07.03.2022)

Carole Chantler

Joanna Evans

(Resigned 17.04.2023)

Karen Burgin

(Resigned 17.04.2023)

Lisa Marie Brown

Helen Ovans

(Resigned 18.05.2023)

Lauren M McCluskey

(Appointed 17.04.2023)

Tersa Shaw

(Appointed 17.05.2023)

Niccola Irwin

Chantell Brooks

(Appointed 17.04.2023)

Emily Nash

#### **Company secretary**

Carlton Corporation 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 2023**

#### **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**

The company's mission is:

##### **Leading best practice for case managers**

The company's Vision is:

##### **To empower our members by providing support and education**

The company's committee structure remains unchanged from the previous year.

**Progress has been made over the past year towards the main objectives and activities set for the year to 31st July 2023.**

- Work streams have been progressed via the committee structure in line with our Mission and Vision for the company
- Our membership numbers have been steady, and have been maintained around the 850 mark, with over 20 Corporate Members.
- We continue to develop mechanisms to support members' professional practice, including professional/career advice, resources, mentorship, advocacy, protection and lobbying.
- We have met regularly with our Corporate members to gauge industry-wide challenges and priorities.
- We have progressed our Digital Marketing 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.
- We routinely share useful articles and information to the membership and contacts list regularly via email, website and social media.
- We have once again substantially increased our CMSUK profile across social media platforms

over the past year.

## **Case Management Society UK**

### **Company Limited by Guarantee**

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

#### **Year ended 31 July 2023**

- We have delivered a hugely successful Case Management Awards event (online) in September 2022,
- We delivered a highly-rated full-day in-person conference in November 2022 including a programme of educational sessions and general networking.
- We have continued to collaborate with BABICM and VRA in the support of the Institute for Registered Case Managers (IRCM) development, including the work on accreditation for case managers supported by an educational programme and competency framework
- We have re-launched our Research Group with members supporting the identification of priorities for research and development activities for CMSUK.

#### **Achievements and performance**

##### **Achievements and Performance for the year ending 31<sup>st</sup> July 2023**

- Our core membership stood at 858 as at the end of 31 July 2023. Our Corporate Members remained at 22.
- We have continued to provide online and in-person events and support.
- A total of 15 Webinars were delivered from 1/08/22 – 31/07/23
  - Employing people – What's in the employment status
  - Serious injury claims – the legal and rehabilitation pathways
  - A bilateral amputee mum, wife, friend and colleague. Navigating, living and embracing a new life.
  - How Harpur Trust v Brazel has impacted the calculation of annual leave entitlement and holiday pay
  - Role of the Property & Finance Deputy during (and after) litigation proceedings
  - An Overview of Rehabilitation in Multi Track Injury Claims from an Insurers Perspective
  - An introduction to key principles within employment presented by Matthew Irvine, Irwin Mitchell
  - Safeguarding Everybody's Everyday Business – the Basics
  - Safeguarding Everybody's Everyday Business – BEYOND the Basics
  - Introduction to The Silverlining Brain Injury Charity
  - Psychological Interventions in Trauma: A solution Focused Approach
  - Chronic Pain
  - Prosthetic and Orthotic options for traumatic injury clients
  - Improving surgical outcomes...the impact of nutrition pre- and post-surgery
  - Sports and Exercise Therapists....a Case Manager's untapped resource?
- A total of 7 Study Days/Session from 1/08/22 – 31/07/23
  - Evidencing Competency: What case managers need to know
  - Super Study Day - "How do you manage the challenging client?"
  - Safeguarding Study Day (Adult and CYP) Level 3 for those working in the Case Management Industry
  - Introduction to Case Management 2023 – LEEDS
  - Introduction to Case Management 2023 – LONDON
  - Intro to Paediatric Case Management - Study Session - 16th June 2023
  - Introduction to Case Management for Non-Clinical Roles
- Our annual conference was held in-person in November 2022 for the first time since the covid lockdown and was extremely well received.

# Case Management Society UK

## Company Limited by Guarantee

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

Year ended 31 July 2023

#### Financial review

The charity generated a surplus for the year and 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 2023 was £273,092 of which £271,993 are regarded as free reserves, after allowing for funds relating to tangible fixed assets. Unrestricted charitable expenditure costs average £12,000 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 19<sup>th</sup> March 2024 and signed on behalf of the board of trustees by:



Lisa M Brown  
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 2023**

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 2023.

#### **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  
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 2023

		2023		2022
		Unrestricted	Total funds	Total funds
	Note	funds	£	£
		£	£	£
<b>Income and endowments</b>				
Charitable activities	5	126,390	<b>126,390</b>	79,738
Other trading activities	6	91,714	<b>91,714</b>	90,951
Investment income	7	—	—	75
<b>Total income</b>		<u>218,104</u>	<u><b>218,104</b></u>	<u>170,764</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of raising donations and legacies	8	28,339	<b>28,339</b>	25,564
Costs of other trading activities	9	—	—	71
Expenditure on charitable activities	10,11	115,981	<b>115,981</b>	67,178
<b>Total expenditure</b>		<u>144,320</u>	<u><b>144,320</b></u>	<u>92,813</u>
<b>Net income and net movement in funds</b>		<u>73,784</u>	<u><b>73,784</b></u>	<u>77,951</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		199,308	<b>199,308</b>	121,357
<b>Total funds carried forward</b>		<u>273,092</u>	<u><b>273,092</b></u>	<u>199,308</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 8 to 15 form part of these financial statements.



# Case Management Society UK

## Company Limited by Guarantee

### Statement of Financial Position

31 July 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible fixed assets	17	1,099	795
<b>Current assets</b>			
Debtors	18	16,935	11,803
Cash at bank and in hand		258,084	194,305
		275,019	206,108
<b>Creditors: amounts falling due within one year</b>	19	3,026	7,595
<b>Net current assets</b>		271,993	198,513
<b>Total assets less current liabilities</b>		273,092	199,308
<b>Net assets</b>		273,092	199,308
<b>Funds of the charity</b>			
Unrestricted funds		273,092	199,308
<b>Total charity funds</b>	20	273,092	199,308

For the year ending 31 July 2023 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 19th March 2024, and are signed on behalf of the board by:



Lisa M Brown  
Trustee



The notes on pages 8 to 15 form part of these financial statements.

# **Case Management Society UK**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 July 2023**

#### **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 206a West Street, Fareham, PO16 0HF.

#### **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 2023**

#### **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**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements *(continued)***

**Year ended 31 July 2023**

#### **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.

#### **Taxation**

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

# Case Management Society UK

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 July 2023

#### 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 2023 £	Unrestricted Funds £	Total Funds 2022 £
Conference fees and sponsorship	126,390	126,390	79,738	79,738

#### 6. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Subscriptions and donations	91,714	91,714	90,951	90,951

#### 7. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	-	-	75	75

#### 8. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Costs of other activities	28,339	28,339	25,564	25,564

# Case Management Society UK

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 July 2023

#### 9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Conference fees and sponsorship	89,907	89,907	54,607	54,607
Support costs	26,074	26,074	12,642	12,642
	<u>115,981</u>	<u>115,981</u>	<u>67,249</u>	<u>67,249</u>

#### 10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Conference fees and sponsorship	89,907	11,462	101,369	62,372
Governance costs	—	14,612	14,612	4,877
	<u>89,907</u>	<u>26,074</u>	<u>115,981</u>	<u>67,249</u>

#### 11. Support costs

	£	Total 2023 £	Total 2022 £
Staff costs	6,428	6,428	5,672
Premises	1,377	1,377	1,248
Communications and IT	—	—	28
Governance costs	14,614	14,614	4,877
Support costs - Travel	3,592	3,592	770
Support costs - Depreciation	63	63	47
	<u>26,074</u>	<u>26,074</u>	<u>12,642</u>

#### 12. Net income

Net income is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>538</u>	<u>388</u>

#### 13. Independent examination fees

	2023 £	2022 £
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

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 July 2023

#### 14. Staff costs

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

	2023	2022
	£	£
Wages and salaries	<u>53,570</u>	<u>47,264</u>

The average head count of employees during the year was 2 (2022: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	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 (2022: 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 £
<b>Cost</b>			
At 1 August 2022	1,820	21,460	<b>23,280</b>
Additions	<u>–</u>	<u>842</u>	<u>842</u>
<b>At 31 July 2023</b>	<u>1,820</u>	<u>22,302</u>	<u><b>24,122</b></u>
<b>Depreciation</b>			
At 1 August 2022	1,802	20,683	<b>22,485</b>
Charge for the year	<u>4</u>	<u>534</u>	<u>538</u>
<b>At 31 July 2023</b>	<u>1,806</u>	<u>21,217</u>	<u><b>23,023</b></u>
<b>Carrying amount</b>			
<b>At 31 July 2023</b>	<u>14</u>	<u>1,085</u>	<u><b>1,099</b></u>
At 31 July 2022	<u>18</u>	<u>777</u>	<u>795</u>

# Case Management Society UK

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 July 2023

#### 17. Debtors

	2023	2022
	£	£
Trade debtors	16,285	11,362
Other debtors	650	441
	<u>16,935</u>	<u>11,803</u>

#### 18. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	811	5,139
Accruals and deferred income	1,620	1,320
Social security and other taxes	595	1,057
Other creditors	—	79
	<u>3,026</u>	<u>7,595</u>

#### 19. Analysis of charitable funds

##### Unrestricted funds

	At 1 August 2022	Income	Expenditure	At 31 July 2023
	£	£	£	£
General funds	<u>199,308</u>	<u>218,104</u>	<u>(144,320)</u>	<u>273,092</u>

#### 20. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2022
	£	£
Tangible fixed assets	1,099	795
Current assets	275,019	206,108
Creditors less than 1 year	(3,026)	(7,595)
<b>Net assets</b>	<u>273,092</u>	<u>199,308</u>