

Company registration number 04245633 (England and Wales)

Charity registration number 1112933 (England and Wales)

CASE MANAGEMENT SOCIETY UK
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

CASE MANAGEMENT SOCIETY UK

LEGAL AND ADMINISTRATIVE INFORMATION

| | | |
|--|---|------------------------------|
| Trustees | L M Brown | |
| | J A Chappel | (Appointed 11 November 2025) |
| | S L Fleet | (Appointed 12 November 2024) |
| | Dr J Fletcher-Smith | (Appointed 12 November 2024) |
| | J Garcha | (Appointed 11 November 2025) |
| | T Shaw | |
| | R L Stokes | |
| | A C Wicks | |
| | N Janeva | (Appointed 11 November 2025) |
| Secretary | Carlton Corporation Limited | |
| Country of incorporation | United Kingdom (England and Wales) | 04245633 |
| Charity registration | England and Wales | 1112933 |
| Principal office and registered office | C/o PKF Smith Cooper 2 Lace Market Square Nottingham NG1 1PB | |
| Independent examiner | PKF Smith Cooper Limited 2 Lace Market Square Nottingham NG1 1PB | |

CASE MANAGEMENT SOCIETY UK
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CASE MANAGEMENT SOCIETY UK

Notes to the financial statements

CASE MANAGEMENT SOCIETY UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) *FOR THE YEAR ENDED 31 JULY 2025*

The trustees present their annual report and financial statements for the year ended 31 July 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". **Structure, governance and management**

Governing Document

The organization 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.

CASE MANAGEMENT SOCIETY UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) ***FOR THE YEAR ENDED 31 JULY 2025***

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 is as follows:

- Events Committee
- Awards Committee
- Membership Committee
- Corporate Membership Committee
- Research Committee

Progress has been made over the past year towards the main objectives and activities set for the year to 31st July 2025.

- Work streams have been progressed via the committee structure in line with our Mission and Vision for the company
- Our membership numbers continue to increase steadily,
- We continue to develop mechanisms to support members' professional practice, via our program of study days and webinars
- We continue to develop our relationships with Corporate Members and have seen growing interest in this form of engagement with CMSUK.
- The plan for marketing and communications, and the associated development of the website, have moved on significantly during the year.
- We have delivered a hugely successful Case Management Awards event in autumn 2024.
- We delivered a highly successful two-day in-person conference in March 2025 including a program 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 program and competency framework.
- We continue to strengthen the relationship with BABICM and VRA and IRCM by collaborating on some industry-wide issues such as supervision and inclusivity.
- Our Research Group help a successful research priorities event which supports a plan to enable further growth of the evidence-base for case management.

Following legal advice and to comply with Charity Commission requirements, we began the process of establishing a trading subsidiary (Case Management Enterprises Ltd) to take on the delivery of all events. The subsidiary is a company limited by shares which are owned 100% by CMSUK. It is envisaged that any surplus made by the subsidiary will be donated up to the charity.

Achievements and performance

Achievements and Performance for the year ending 31st July 2025

- Our core membership stood at 1007 as at the end of July 2025.
- We have continued to provide online and in-person events and support.
- A total of 15 webinars were delivered from 1/08/24 - 31/07/25
 - Case Management: The Insurer's Perspective

CASE MANAGEMENT SOCIETY UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

-
- Complexities and Challenges of Managing a Rental Search
 - Family Care Payments: An Update – Charlotte Fletcher, Hugh James
 - What is the Difference Between a Deputyship and a Personal Injury Trust
 - Integrating Clinical Exercise in the MDT – Victoria Anderson
 - Self-Care for Case Managers: Tools for Mental Wellbeing in the Workplace
 - Loss of Earnings and Pension Loss
 - Case Managers as Consumers of Research (Online Workshop)
 - The Agilisk Smart Orthosis – A Breakthrough in Orthotic Technology
 - Improving Quality of Life for People with Spinal Cord Injury
 - The Marvellous Vintage Tea – Pre-Vocational Skills Pilot Project
 - How to Deliver Exceptional Care
 - Empowering Communication & Rehabilitation
 - The Power of Mentoring to Embrace a New and Fulfilling Future ·
 - FES Cycling at Home with the RT300 – A Tool for Lifelong Health ·
 - Mind the Gaps!

- A total of 8 Study Days/Session from 1/08/24 - 31/07/25
- Case Management: The Insurer's Perspective
- The Court of Protection and Cases Involving Children
- Sex, Disability & The Law
- Management for Managers Part 1
- Management for Managers Part 2
- FND: Insights, Inspiration & Innovation
- Introduction to Case Management
- Introduction to Paediatric Case Management

- Our annual conference was held in-person in March 2025 and was extremely well received.

Financial review

The charity generated a surplus for the year and remains in a healthy financial position with good liquidity.

Principal funding sources ·

Principal funding sources were 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 2025 was £457,909 (2024 : £361,719) of which all are regarded as free reserves, after funds relating to tangible fixed assets. Unrestricted charitable expenditure costs average £19,846 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 Charity 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.

CASE MANAGEMENT SOCIETY UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

| | |
|---------------------|------------------------------|
| S E Ford | (Resigned 11 November 2025) |
| C Chanteler | (Resigned 11 November 2024) |
| L M Brown | |
| J A Chappel | (Appointed 11 November 2025) |
| S L Fleet | (Appointed 12 November 2024) |
| Dr J Fletcher-Smith | (Appointed 12 November 2024) |
| J Garcha | (Appointed 11 November 2025) |
| T Shaw | |
| R L Stokes | |
| A C Wicks | |
| N Irwin | (Resigned 11 November 2024) |
| L M McCluskey | (Resigned 11 November 2024) |
| E L Nash | (Resigned 12 November 2024) |
| N Janeva | (Appointed 11 November 2025) |

The Trustees' report was approved by the Board of Trustees.

Signed by:

4G9689FGAA4B4C4:...
R L Stokes
Chair of Trustees

26/5/2026

Date:

CASE MANAGEMENT SOCIETY UK

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 JULY 2025

The trustees, who are also the directors of Case Management Society UK for the purpose of company law, are responsible for preparing the Trustees' Report 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 Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

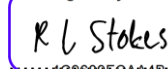
In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the Board of Trustees

Signed by:



.....4C9689FCAA4B4C4:...

R L Stokes

Chair of Trustees

26/5/2026

Date:

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CASE MANAGEMENT SOCIETY UK

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 2025.

CASE MANAGEMENT SOCIETY UK

Responsibilities and basis of report

As the trustees of the Charity (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 financial statements of the Charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements 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 Charities Act 2011.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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 that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 386 of the Companies Act 2006.
- 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 Companies Act 2006 other than any requirement that the financial statements 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 financial statements 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 financial statements to be reached.

J Stringer Chartered Accountant

PKF Smith Cooper Limited

2 Lace Market Square
Nottingham
NG1 1PB
Date:

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 JULY 2025

CASE MANAGEMENT SOCIETY UK

| | | Unrestricted | Unrestricted |
|----------------------------------|-------|--------------|------------------|
| | | funds | funds |
| | | 2025 | 2024 as restated |
| | Notes | £ | £ |
| Income from: | | | |
| Charitable activities | 2 | 331,024 | 285,223 |
| Investments | 3 | —8,390 | —4,791 |
| | | 339,414 | 290,014 |
| Total income | | | |
| Expenditure on: | | | |
| Raising funds | 4 | 31,238 | 25,236 |
| Charitable activities | 5 | 211,986 | 176,151 |
| | | 243,224 | 201,387 |
| Total expenditure | | | |
| Net income and movement in funds | | 96,190 | 88,627 |
| Reconciliation of funds: | | | |
| Fund balances at 1 August 2024 | | 361,719 | 273,092 |
| Fund balances at 31 July 2025 | | 457,909 | 361,719 |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

CASE MANAGEMENT SOCIETY UK

BALANCE SHEET

AS AT 31 JULY 2025

| | | 2025 | | 2024 | |
|---|-------|----------|---------|----------|---------|
| | Notes | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | 10 | | 450 | | 737 |
| Investments | 11 | | 1 | | - |
| | | | | | |
| | | | 451 | | 737 |
| Current assets | | | | | |
| Debtors | 13 | 5,656 | | 12,241 | |
| Cash at bank and in hand | | 527,211 | | 376,286 | |
| | | | | | |
| | | | 532,867 | | 388,527 |
| Creditors: amounts falling due within one year | 14 | | | | |
| | | (75,409) | | (27,545) | |
| | | | | | |
| Net current assets | | | 457,458 | | 360,982 |
| | | | 457,909 | | 361,719 |
| Total assets less current liabilities | | | | | |
| | | | | | |
| The funds of the Charity | | | | | |
| Unrestricted funds | 16 | | 457,909 | | 361,719 |
| | | | 457,909 | | 361,719 |

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

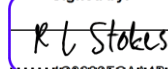
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

CASE MANAGEMENT SOCIETY UK

26/5/2026 The

financial statements were approved by the trustees on

Signed by:



R L Stokes

Chair of Trustees

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2025

1 Accounting policies

Charity 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 registered office is 2 Lace Market Square, Nottingham, NG1 1PB.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the Charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

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

1.3 Charitable funds

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.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

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:-

CASE MANAGEMENT SOCIETY UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

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 delegates fees and sponsorship for the Annual Conference.

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

1 Accounting policies

(Continued)

1.5 Expenditure

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.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|-----------------------|----------------------|
| Fixtures and fittings | 25% reducing balance |
|-----------------------|----------------------|

| | |
|-----------|----------------------|
| Computers | 33% reducing balance |
|-----------|----------------------|

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the Charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

1.8 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

CASE MANAGEMENT SOCIETY UK

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown

within borrowings in current liabilities.

CASE MANAGEMENT SOCIETY UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

1 Accounting policies (Continued)

1.10 Financial instruments

The Charity has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity’s balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

1.11 Taxation

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

1.12 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 £10 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.

2 Income from charitable activities

| | Unrestricted funds restated 2025 £ | Unrestricted funds as 2024 £ |
|---------------------------------|------------------------------------|------------------------------|
| Conference fees and sponsorship | 203,530 | 181,676 |
| Membership subscriptions | 127,494 | 103,547 |
| | 331,024 | 285,223 |

3 Income from investments

CASE MANAGEMENT SOCIETY UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

Analysis by fund

CASE MANAGEMENT SOCIETY UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

| | | | | | | |
|--------------------|---------|--------|---------|---------|---------------------------|---------------------------|
| Unrestricted funds | 175,723 | 36,263 | 211,986 | 156,797 | 19,354 | 176,151 |
| | | | | | Unrestricted funds | Unrestricted funds |
| | | | | | 2025 | 2024 |
| | | | | | £ | £ |

5 Expenditure on charitable activities

| | Activities undertaken directly 2025 | Support costs 2025 | Total 2025 | Activities undertaken directly 2024 | Support costs 2024 | Total 2024 |
|--------------------------------------|--|--------------------------|---------------|--|--------------------------|---------------|
| | £ | £ | £ | £ | £ | £ |
| Direct costs | | | | | | |
| Staff costs | 22,848 | 7,616 | 30,464 | 17,785 | 5,768 | 23,553 |
| Depreciation and impairment | 106 | 35 | 141 | 134 | 43 | 177 |
| Travel | 349 | 594 | 943 | 493 | 838 | 1,331 |
| Venue, accommodation & delegate rate | 49,507 | - | 49,507 | 40,578 | - | 40,578 |
| Conference awards | 102,458 | - | 102,458 | 97,418 | - | 97,418 |
| Bank charges | 455 | 148 | 603 | 389 | 126 | 515 |
| Governance costs | - | 12,915 | 12,915 | - | 11,033 | 11,033 |
| Advertising | - | 12,450 | 12,450 | - | - | - |
| Premises | - | 1,461 | 1,461 | - | 1,546 | 1,546 |
| Telecommunications | - | 1,044 | 1,044 | - | - | - |
| | ===== | ===== | ===== | ===== | ===== | ===== |

CASE MANAGEMENT SOCIETY UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

| | | | | | | |
|--------------------------|---------|--------|---------|---------|--------|---------|
| | 175,723 | 36,263 | 211,986 | 156,797 | 19,354 | 176,151 |
| Bank interest receivable | | | | 8,390 | 4,791 | |

4 Expenditure on raising funds

| | Unrestricted funds | Unrestricted funds |
|----------------------------------|--------------------|--------------------|
| | 2025 | 2024 |
| | £ | £ |
| Fundraising and publicity | | |
| Other fundraising costs | 628 | 537 |
| Staff costs | 30,464 | 24,515 |
| Depreciation and impairment | 146 | 184 |
| | 31,238 | 25,236 |

6 Net movement in funds

The net movement in funds is stated after charging/(crediting):

| | | |
|--|-------|-------|
| Fees payable for the independent examination of the charity's financial statements | 1,572 | 1,320 |
| Depreciation of owned tangible fixed assets | 287 | 362 |

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

8 Employees

The average monthly number of employees during the year was:

| 2025 Number | 2024 Number |
|----------------|----------------|
| 2 | 2 |

CASE MANAGEMENT SOCIETY UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

| Employment costs | 2025 £ | 2024 £ |
|--------------------|-------------------|-------------------|
| Wages and salaries | 60,928 | 48,068 |
| | <u> </u> | <u> </u> |

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Tangible fixed assets

| | Fixtures and fittings £ | Computers £ | Total £ |
|------------------------------------|-------------------------------|----------------|---------------|
| Cost | | | |
| At 1 August 2024 | 1,820 | 22,302 | 24,122 |
| At 31 July 2025 | <u>1,820</u> | <u>22,302</u> | <u>24,122</u> |
| Depreciation and impairment | | | |
| At 1 August 2024 | 1,810 | 21,575 | 23,385 |
| Depreciation charged in the year | 10 | 277 | 287 |
| At 31 July 2025 | <u>1,820</u> | <u>21,852</u> | <u>23,672</u> |
| Carrying amount | | | |
| At 31 July 2025 | <u>-</u> | <u>450</u> | <u>450</u> |
| At 31 July 2024 | <u>10</u> | <u>727</u> | <u>737</u> |

11 Fixed asset investments

| | Other investments £ Cost or valuation |
|------------------------|---|
| At 1 August 2024 | - |
| Additions | <u>1</u> |
| At 31 July 2025 | <u>1</u> |
| Carrying amount | |
| At 31 July 2025 | 1 |

CASE MANAGEMENT SOCIETY UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

At 31 July 2024

| | | 2025 | 2024 |
|-----------------------------|-------|------|------|
| | Notes | £ | £ |
| Other investments comprise: | | | |
| Investments in subsidiaries | 12 | 1 | - |

12 Subsidiaries

These financial statements are separate Charity financial statements for Case Management UK, a registered charity in England and Wales (charity number 1112933). The charity has a wholly owned subsidiary, Case Management Enterprises Ltd,

These financial statements do not include the results of the subsidiary.

Details of the Charity's subsidiaries at 31 July 2025 are as follows:

| Name of undertaking | Registered office | Nature of business | Class of shares held | % Held |
|---------------------------------|---|--|----------------------|--------|
| Case Management Enterprises Ltd | C/O PKF Smith Cooper, Lace Market Square, Nottingham, NG1 1PB | Other education not elsewhere classified | £1 Ordinary shares | 100.00 |

13 Debtors

| | 2025 | 2024 |
|--------------------------------------|--------------|---------------|
| | £ | £ |
| Amounts falling due within one year: | | |
| Trade debtors | 5,246 | 11,879 |
| Prepayments and accrued income | 410 | 362 |
| | <u>5,656</u> | <u>12,241</u> |

14 Creditors: amounts falling due within one year

| | 2025 | 2024 |
|------------------------------------|--------|--------|
| | £ | £ |
| Other taxation and social security | 844 | 606 |
| Deferred income | 59,790 | - |
| Trade creditors | 11,501 | 25,147 |
| Other creditors | 274 | 220 |

CASE MANAGEMENT SOCIETY UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

| | | |
|-------------------------------------|---------------|---------------|
| Accruals | 3,000 | 1,572 |
| | <u>75,409</u> | <u>27,545</u> |
| 15 Deferred income | 2025 | 2024 |
| | £ | £ |
| Other deferred income | 59,790 | - |
| | <u>59,790</u> | <u>-</u> |
| | 2025 | 2024 |
| | £ | £ |
| Deferred income is included within: | | |
| Current liabilities | 59,790 | - |
| | <u>59,790</u> | <u>-</u> |
| | 2025 | 2024 |
| | £ | £ |
| Movements in the year: | | |
| Deferred income at 1 August 2024 | - | - |
| Resources deferred in the year | <u>59,790</u> | <u>-</u> |
| | <u>59,790</u> | <u>-</u> |
| Deferred income at 31 July 2025 | <u>59,790</u> | <u>-</u> |

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

| | At 1 August 2024 £ | Incoming resources £ | Resources expended £ | At 31 July 2025 £ |
|-------------------------|---------------------------------------|-------------------------------------|-------------------------------------|----------------------------------|
| General funds | 361,719 | 339,414 | (243,224) | 457,909 |
| | <u>361,719</u> | <u>339,414</u> | <u>(243,224)</u> | <u>457,909</u> |
| Previous period: | At 1 August 2023 £ | Incoming resources £ | Resources expended £ | At 31 July 2024 £ |

CASE MANAGEMENT SOCIETY UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

| | | | | | |
|----|--------------------------------------|---------|---------|-----------|---------|
| | General funds | 273,092 | 290,014 | (201,387) | 361,719 |
| 17 | Analysis of net assets between funds | | | | |

| | | | | | |
|--|------------------------------|--|--|--|----------------------------|
| | | | | | Unrestricted funds 2025 |
| | | | | | £ At 31 July 2025: |
| | Tangible assets | | | | 450 |
| | Investments | | | | 1 |
| | Current assets/(liabilities) | | | | 457,458 |
| | | | | | 457,909 |

| | | | | | |
|--|------------------------------|--|--|--|----------------------------|
| | | | | | Unrestricted funds 2024 |
| | | | | | £ At 31 July 2024: |
| | Tangible assets | | | | 737 |
| | Current assets/(liabilities) | | | | 360,982 |
| | | | | | 361,719 |

18 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

19 Prior year adjustment

Certain income streams have been reclassified from income from other trading activities to income from charitable activities in the current year to better reflect the nature of the underlying activities. The comparative figures have been restated accordingly. This reclassification has had no impact on the net income or total funds of the charity for the prior year.