

**THE CARE TRAINING CONSORTIUM  
COMPANY LIMITED BY GUARANTEE  
FINANCIAL STATEMENTS  
31 MARCH 2021**

Charity Number SC036101

THE CARE TRAINING CONSORTIUM LIMITED  
COMPANY LIMITED BY GUARANTEE

FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2021

---

CONTENTS	PAGE
Members of the Board and professional advisers	1
Trustees Annual Report	2
Independent examiner's report to the trustees	4
Statement of financial activities (incorporating the income and expenditure account)	5
Balance sheet	6
Notes to the financial statements	7
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	11

**THE CARE TRAINING CONSORTIUM LIMITED  
COMPANY LIMITED BY GUARANTEE**

**MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS**

<b>Registered charity name</b>	The Care Training Consortium Limited
<b>Charity number</b>	SC036101
<b>Principal office</b>	CTC Care Training Consortium Room F15, Grierson House The Crichton Bankend Rd Dumfries DG1 4ZE
<b>Trustees</b>	<div style="background-color: black; width: 100px; height: 1em;"></div> - Chairman <div style="background-color: black; width: 80px; height: 1em;"></div> - Vice Chair
<b>Secretary</b>	<div style="background-color: black; width: 100px; height: 1em;"></div>
<b>Independent examiner</b>	<div style="background-color: black; width: 100px; height: 1em;"></div> <div style="background-color: black; width: 100px; height: 4em;"></div>

**TRUSTEES ANNUAL REPORT**

The trustees, who are also Trustees for the purposes of company law, present their report and the unaudited financial statements of the company for the year ended 31 March 2021.

**REFERENCE AND ADMINISTRATIVE DETAILS**

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements.

**THE TRUSTEES**

The trustees who served the company during the period were as follows:

- Chair

- Vice Chair

from 1st February 2020  
to 10th March 2021

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Company is under the control of its board of trustees and its day-to-day affairs have been managed by its General Manager - Ian Seymour. There have been no changes to the structure during this period.

- 3 -

**THE CARE TRAINING CONSORTIUM LIMITED  
COMPANY LIMITED BY GUARANTEE**

**TRUSTEES ANNUAL REPORT *(continued)*  
YEAR ENDED 31 MARCH 2021**

**FINANCIAL REVIEW**

The Trustees of the Company are of the opinion that while there was a deficit in the account for this year this is due to the Covid-19 pandemic and that going forward the account should return to a break-even position. The Company has accrued surpluses sufficient to meet our reserves policy which is further expanded below.

**Reserves Policy**

The need for reserves: The Company needs short term reserves to cover setbacks in funding or cash flow and because the Company is committed to planning the delivery of training courses and SVQ assessments every six months for the next six month period. In addition, the Company is committed to giving the maximum tenure of employment to its highly trained and specialist staff. Reserves are, therefore necessary to ensure the Company can continue to meet its obligations if intended funding sources fail to meet the required targets.

The level of reserves: In considering the level of reserves, the Board of Trustees took into account all the areas of financial risk. These equate to approximately two months of the projected operating costs for the year under review.

Where reserves are held: It is the Board of Trustees' policy to keep only a sufficient amount of funds in the current account that are necessary for the day-to-day running of the business. The reserves identified above are kept in an investment account of the Clydesdale Bank.

Investment Policy: The fluidity of the movement of funds between the current and investment accounts at the present time, precluded the lodging of any funds in a more long-term investment portfolio. However, these arrangements will be kept under review.

**Salient Features of the Accounts**

The narrative contained within the accounts is considered an adequate explanation of the salient features and provide a proper appreciation of the Company's financial position.

**Particulars of every connected body**

There are no connected bodies. We receive a grant from Dumfries and Galloway Council as shown in the Financial Accounts for the year.

**INDEPENDENT EXAMINER**

CPFA has been appointed as independent examiner for the ensuing year.

Registered office:  
Room F15, Grierson House  
The Crichton  
Bankend Rd  
Dumfries  
DG1 4ZE

Signed on behalf of the trustees

[Redacted Signature]

Trustee and Chair

Date 14th November

- 2 -

**THE CARE TRAINING CONSORTIUM LIMITED  
COMPANY LIMITED BY GUARANTEE**

**TRUSTEES ANNUAL REPORT *(continued)*  
YEAR ENDED 31 MARCH 2021**

**The manner of appointment of Trustees**

Extract from the Constitution -

**Appointment, retirement, re-appointment of Trustees**

*54 At each ACM, the members may elect any member (unless he/she is debarred from membership under clause 53) to be a charity trustee, subject to the maximum number in clause 50.1 above. (maximum number of charity trustees is 7)*

*54.1 A member which is a corporate body may (subject to clause 55.2) nominate any individual for election/appointment to the board; he/she will then be deemed to be a member of the organisation for the purposes of clauses 55 and 56.*

*54.2 No more than one individual nominated under clause 55.1 by each corporate member may serve as a charity trustee at any given time.*

*55 The board may at any time appoint any member (unless he/she is debarred from membership under clause 53) to be a charity trustee, subject to the maximum number of charity trustees under clause 50.1 above.*

*56 A charity trustee will be appointed for a period of 3 years. At each AGM one-third of the charity trustees shall retire from office — but shall then be eligible for re-election under clause 55. under clause 54)*

**OBJECTIVES AND ACTIVITIES**

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

**The Company's Charitable Objectives**

a) the advancement of education by the provision of affordable training to individuals employed or intending to be employed in industry or commerce, with particular emphasis on training for provision of care, treatment and support (including health and wellbeing) to those who need such services;

b) 4.2 the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage by the provision of education, information and support for unpaid carers.

The Company may only carry on its activities in accordance with the Company's objectives as stated above.

**ACHIEVEMENTS AND PERFORMANCE**

It is with a slight embarrassment that I entered the year 2020 having not really heard the word furlough before, and indeed like so many others with little preparation for what was about to come. It is with pride that I draw attention to the staff team at CTC. It is fair to say that in the last few m we have worried together, we have cried together, indeed we have laughed together but above all we have stayed together a demonstration of resilience and drive I am proud to have been a part of. Like most we have no idea of what is around the corner but but I hope that through this paper we are able to demonstrate how we are not standing still, are trying to re-position CTC and try new ventures, push boundaries and navigate to the future.



**THE CARE TRAINING CONSORTIUM LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE**  
**THE CARE TRAINING CONSORTIUM LIMITED**  
**YEAR ENDED 31 MARCH 2021**

I report on the accounts of the company for the year ended 31 March 2021 which are set out on pages 9 to 13.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The trustees (who are also the directors of the Care Training Consortium Limited for the purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act) and the Charities Accounts (Scotland) Regulations 2006 (as amended) (the 2006 Accounts Regulations). The company's trustees consider that the audit requirements of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

**INDEPENDENT EXAMINER'S STATEMENT**

In the course of my examination, no matter has come to my attention.

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act 2005 and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 44(1)(b) of the 2005 Act 2005 and Regulation 8 of the 2006 Accounts Regulations and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met: or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

[Redacted Signature]

[Redacted Name] CPFA  
Independent examiner

[Redacted Stamp]

Date 23rd October 2021

- 5 -

**THE CARE TRAINING CONSORTIUM LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE**  
**INCOME AND EXPENDITURE ACCOUNT)**  
**YEAR ENDED 31 MARCH 2021**

		Unrestricted Funds	Restricted Funds	Total	
	Note	2021	2021	2021	2020
<b>INCOMING RESOURCES</b>					
Incoming resources from generated funds:					
Voluntary income	2	30,400	13,545	43,945	61,127
Activities for generating funds	3	140,545	0	140,545	150,117
Investment Income	4	0	0	0	1,177
Other Income	5	33,929	0	33,929	0
<b>TOTAL INCOMING RESOURCES</b>		<b>204,874</b>	<b>13,545</b>	<b>218,419</b>	<b>212,421</b>
<b>RESOURCES EXPENDED</b>					
Cost of generating funds	6	251,473	0	251,473	278,548
Governance costs	7	0	0	0	0
<b>TOTAL RESOURCES EXPENDED</b>		<b>251,473</b>	<b>0</b>	<b>251,473</b>	<b>278,548</b>
<b>NET (OUTGOING)/INCOMING RESOURCES / NET (EXPENDITURE)/INCOME FOR THE YEAR</b>	<b>8</b>	<b>-46,598</b>	<b>13,545</b>	<b>-33,053</b>	<b>-66,127</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		75,658	0	75,658	141,785
Transfers between funds		0	0	0	0
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>29,060</b>	<b>13,545</b>	<b>42,605</b>	<b>75,658</b>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities

The notes on pages 8 to 10 form part of these financial statements

- 6 -

**THE CARE TRAINING CONSORTIUM LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**BALANCE SHEET**  
**31 MARCH 2021**

	Note	Unrestricted Funds 2021	Restricted Funds 2021	Total 2021	2020
<b>CURRENT ASSETS</b>					
Debtors	9	6,202	0	6,202	5,001
Cash at bank and in hand		22,859	13,545	36,404	70,658
		<u>29,060</u>	<u>13,545</u>	<u>29,060</u>	<u>75,659</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	1	0	1	1
<b>NET CURRENT ASSETS</b>		29,060	13,545	42,605	75,658
<b>NET ASSETS</b>		<u>29,060</u>	<u>13,545</u>	<u>42,605</u>	<u>75,658</u>
<b>FUNDS</b>					
Unrestricted income funds	11	29,060	13,545	42,605	75,658
<b>TOTAL FUNDS</b>		<u>29,060</u>	<u>13,545</u>	<u>42,605</u>	<u>75,658</u>

For the year ended 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Trustees' responsibilities:**

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparations of accounts.

These financial statements were approved by the members of the committee and authorised for issue on ..... and are signed on their behalf by:

[Redacted Signature]

[Redacted Signature]

(TRUSTEE CHAIR)

[Redacted Signature]

(VICE-CHAIR) ~~NOT~~ REQUIRED

[Redacted Signature]

[Redacted Signature]

(CHARITY TRUSTEE) 13/10/21



- 7 -

**THE CARE TRAINING CONSORTIUM LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2021**

**1. ACCOUNTING POLICIES****Basis of accounting**

The accounts have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards and the requirements of the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in July 2014 (SORP FRS102).

**Cash flow statement**

The trustees have taken advantage for the exemption in Financial Reporting Standard No 1 (revised) from including a cash flow statement in the financial statements on the grounds that the company is small.

**2. VOLUNTARY INCOME**

	Unrestricted Funds 2021	Restricted Funds 2021	Total Funds 2021	Total Funds 2020
	£	£	£	£
<b>Other Income</b>				
Dumfries & Galloway Council - grant	30,400	0	30,400	60,800
Ufi Vochtech Trust Fund	0	13,545	13,545	0
Miscellaneous Income	0	0	0	327
	<u>30,400</u>	<u>13,545</u>	<u>43,945</u>	<u>61,127</u>

**3. ACTIVITIES FOR GENERATING FUNDS**

	Unrestricted Funds 2021	Restricted Funds 2021	Total Funds 2021	Total Funds 2020
	£	£	£	£
<b>Activities for Generating Funds</b>				
SVQ Fees	52,035	0	52,035	55,723
Other Fees	88,510	0	88,510	94,394
NHS Dumfries & Galloway - Unpaid Carers project	0	0	0	0
	<u>140,545</u>	<u>0</u>	<u>140,545</u>	<u>150,117</u>

**4. INVESTMENT INCOME**

	Unrestricted Funds 2021	Restricted Funds 2021	Total Funds 2021	Total Funds 2020
	£	£	£	£
<b>Investment Income</b>				
Bank interest receivable	0	0	0	1,177
	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,177</u>

**5. OTHER INCOME**

	Unrestricted Funds 2021	Restricted Funds 2021	Total Funds 2021	Total Funds 2020
	£	£	£	£
<b>Other Income</b>				
HMRC JRS Grant	33,929	0	33,929	0
	<u>33,929</u>	<u>0</u>	<u>33,929</u>	<u>0</u>

**6. RESOURCES EXPENDED**

	Unrestricted Funds 2021	Restricted Funds 2021	Total Funds 2021	Total Funds 2020
	£	£	£	£
<b>Cost of generating funds</b>				
Salaries and wages	173,044	0	173,044	172,384
Staff pension scheme	7,475	0	7,475	7,765
Professional fees	2,712	0	2,712	2,718
Training courses - clients	25,746	0	25,746	35,102
Bank charges	2,315	0	2,315	5,064
Office and administration expenses	36,524	0	36,524	52,059
Motor vehicle expenses	345	0	345	2,312
Equipment costs	3,312	0	3,312	1,144
	<u>251,473</u>	<u>0</u>	<u>251,473</u>	<u>278,548</u>

- 8 -

**THE CARE TRAINING CONSORTIUM LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED 31 MARCH 2021**

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
<b>6. Governance costs</b>				
Directors expenses & AGM costs	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>7. NET (OUTGOING)/INCOMING RESOURCES FOR THE YEAR</b>				
This is stated after charging:				
			2021 £	2020 £
Staff pension contributions			<u>7,475</u>	<u>7,765</u>
<b>8. STAFF COSTS AND EMOLUMENTS</b>				
Total staff costs were as follows:			2021 £	2020 £
Wages and salaries			168,007	169,134
Other pension costs			7,475	7,765
			<u>175,482</u>	<u>176,899</u>
<b>Particulars of employees:</b>				
The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:			2021 No.	2020 No.
Number of staff			<u>6</u>	<u>6</u>
No employee received remuneration of more than £60,000 during the year (2020 - nil).				
<b>9. TRUSTEE REMUNERATION AND RELATED PARTY TRANSACTIONS</b>				
No trustee received any remuneration during the year and no trustee received reimbursement of expenses.				
No trustee or any person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.				
<b>10. DEBTORS</b>			2021 £	2020 £
Sundry debtors and prepayments			<u>5,001</u>	<u>5,001</u>
<b>11. CREDITORS</b>			2021 £	2020 £
Sundry creditors and accruals			<u>1</u>	<u>1</u>
<b>12. UNRESTRICTED INCOME FUNDS</b>				
	At 1 April 2020 £	Incoming Resources £	Outgoing Resources £	Balance at 31 March 2021 £
General Funds	<u>75,658</u>	<u>171,325</u>	<u>251,473</u>	<u>-4,490</u>

- 9 -

**THE CARE TRAINING CONSORTIUM LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED 31 MARCH 2021**

**14. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	At 1 April 2020	Incoming Resources	Outgoing Resources	Transfers	At 31 March 2021
	£	£	£	£	£
Unrestricted income funds	75,658	204,874	251,473		29,060
Restricted funds	0	13,545	0		13,545
Total Funds	<u>75,658</u>	<u>218,419</u>	<u>251,473</u>	<u>0</u>	<u>42,605</u>

**15. COMPANY LIMITED BY GUARANTEE**

The company is limited by guarantee and has no share capital

- 10 -

**THE CARE TRAINING CONSORTIUM LIMITED  
COMPANY LIMITED BY GUARANTEE  
MANAGEMENT INFORMATION  
YEAR ENDED 31 MARCH 2021**

---

The following pages do not form part of the statutory financial statement which are the subject of the independent examiner's report on page 5

- 11 -

**THE CARE TRAINING CONSORTIUM LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 MARCH 2021**

	Unrestricted Funds 2021	Restricted Funds 2021	Total Funds 2021 £	2020 £
<b>INCOMING RESOURCES</b>				
<b>VOLUNTARY INCOME</b>				
<b>Other Income</b>				
Dumfries & Galloway Council - grant	30,400		30,400	60,800
Ufi Vochtech Trust Fund		13,545.00	13,545	0
D & G TAP	0		0	109
Miscellaneous Income	0		0	219
HMRC JRS Grant	33,929		33,929	0
	<u>64,329</u>	<u>13,545</u>	<u>77,874</u>	<u>61,127</u>
<b>ACTIVITIES FOR GENERATING FUNDS</b>				
SVQ Fees	52,035		52,035	55,723
SAAS Funding	20,107		20,107	32,587
Employability and Skills Service	18,940		18,940	1,305
ITA Funding	5,800		5,800	400
Other Training Fees	43,663		43,663	59,462
NHS Dumfries & Galloway - Unpaid Carers project	0		0	0
Sales	0		0	120
Use of premises	0		0	520
	<u>140,545</u>	<u>0</u>	<u>140,545</u>	<u>150,117</u>
<b>INVESTMENT INCOME</b>				
Bank interest receivable	0		0	1,177
	<u>204,874</u>	<u>13,545</u>	<u>218,419</u>	<u>212,421</u>
<b>RESOURCES EXPENDED</b>				
<b>Cost of generating funds</b>				
Salaries and wages	168,007		168,007	169,134
Staff pension scheme	7,475		7,475	7,765
Staff expenses/training costs	5,037		5,037	3,249
Professional fees	2,712		2,712	2,718
SQA	2,943		2,943	4,969
Assessors costs	14,982		14,982	7,337
Pharmacists costs	280		280	2,798
Other trainers costs	4,305		4,305	9,710
Training course accommodation			0	0
Licences	3,236		3,236	10,287
Bank charges	2,315		2,315	5,064
Telephone charges	2,603		2,603	971
Printing, stationery & postage	206		206	2,138
Advertising	6,535		6,535	8,551
Office costs	21,856		21,856	29,365
Sundry expenses	634		634	7,444
Motor vehicle expenses	345		345	2,312
Equipment & fittings	3,312		3,312	1,144
Computer software & consumables	4,691		4,691	3,590
	<u>251,473</u>	<u>0</u>	<u>251,473</u>	<u>278,548</u>
<b>Governance costs</b>				
Directors expenses & AGM costs	0		0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL RESOURCES EXPENDED</b>	<u>251,473</u>	<u>0</u>	<u>251,473</u>	<u>278,548</u>
<b>NET (OUTGOING)/INCOMING RESOURCES FOR THE YEAR</b>	<u>-46,598</u>	<u>13,545</u>	<u>-33,053</u>	<u>-66,127</u>