

REGISTERED COMPANY NUMBER: 03126101
REGISTERED CHARITY NUMBER: 1051587

Report of the Trustees and
Financial Statements for the Year Ended 31 December 2020
for
Case Training Services

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

Case Training Services

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for the Year Ended 31 December 2020**

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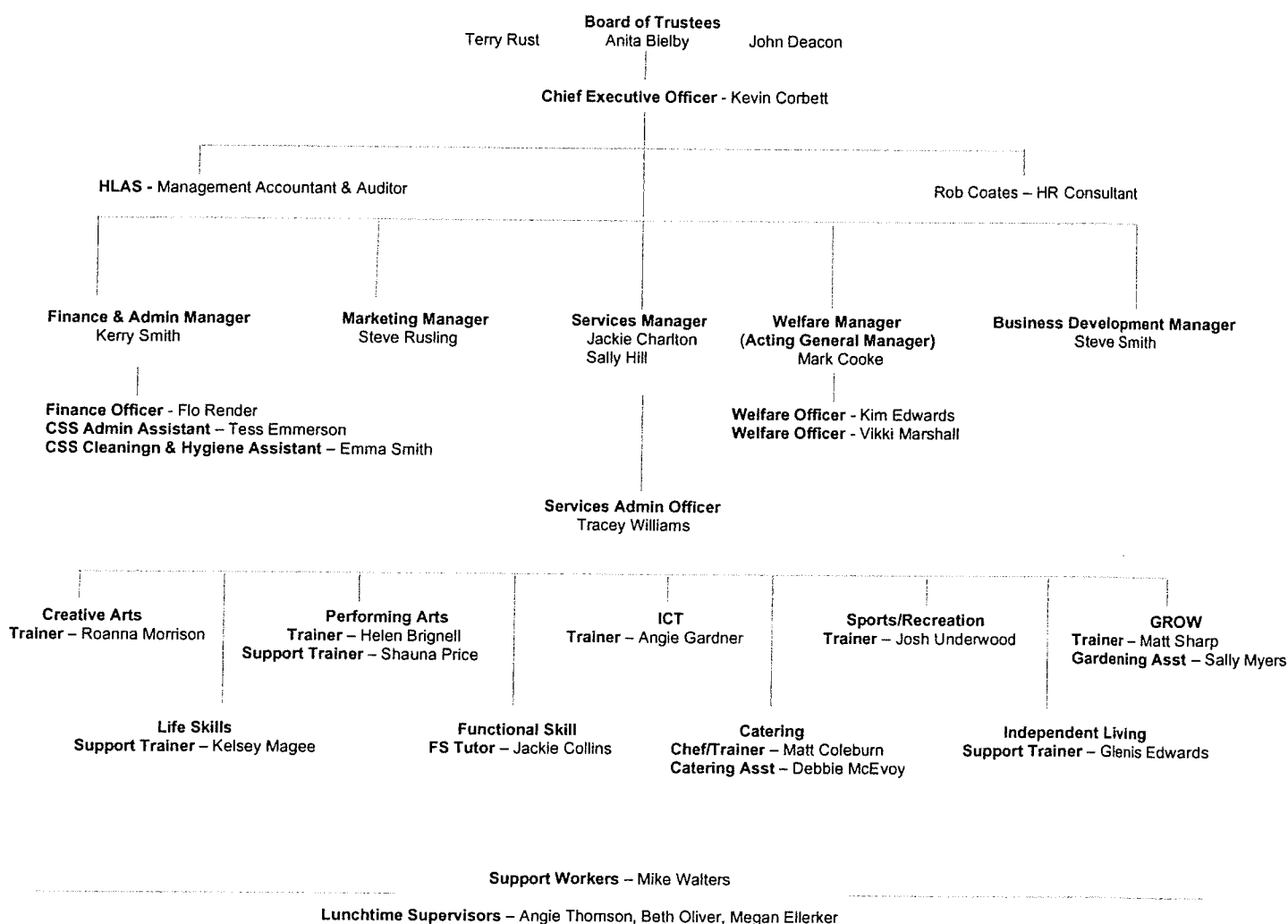
Case Training Services
Report of the Trustees
for the Year Ended 31 December 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

CASE MISSION STATEMENT

CASE is dedicated to the improvement of life choices for people with a learning disability through the provision of high quality training, support and employment opportunities.

Organisational Structure



Case Training Services
Report of the Trustees
for the Year Ended 31 December 2020

STRATEGIC REPORT

Achievement and performance

CHARITABLE ACTIVITIES

CASE was founded in 1985 by a group of dedicated local parents wanting day care provision for their children as they got older. Since then, we have provided many years of care and support to hundreds of trainees in the Hull, East Riding and North Lincolnshire area.

We believe that everyone has the right to an independent and fulfilling life. Our support offers individuals advice and training to enable them to build life skills to gain independence, develop confidence, help each other, and look forward to a more positive future.

We are dedicated to continually improving the lives of every individual who attends our Centre based in Hull.

CASE offers each trainee a broad-based curriculum and we believe everyone has the potential to achieve what they want to. We provide an exceptional environment, permanent support via our in-house dedicated welfare team and help to create healthier lifestyles.

Trainees can expect to get the best experience possible at CASE, as we place them at the heart of everything we do. We work closely with families, social workers, and partner organisations to make sure every trainee makes the most of their time with us.

Our facilities provide opportunities and choices for all trainees to achieve their full potential.

CASE is unique in many ways, with a state-of-the-art building and exciting future expansion plans which include a fitness suite, performing arts studio alongside newly refurbished independent living facilities suite. We believe we have the best tutors and support workers, as we are the largest training provider of our kind in Hull and the surrounding area.

Our vision and values are at the heart of CASE; they are the essence of who we are, what we do and why we are here. Our vision is all about extending our reach, positively impacting as many people as possible and truly making a valuable difference.

The people we work with inspire us and in turn we look for new ways to foster positive change and growth. We owe it to the people we work with to shape the future in a way that improves all our lives.

We want people to be able to access the support they need when they need it, to prevent issues from escalating and increase access and choice through new and innovative service delivery solutions.

We are committed to creating the best possible environment for the people we support and our staff, enabling everyone to thrive.

We commit to building a strong and financially viable CASE charity together.

When individuals benefit, so does the local community, with positive impacts delivered for the economy and environment, as well as improvements to general health and wellbeing and community cohesion.

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

Case Training Services
Report of the Trustees
for the Year Ended 31 December 2020

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

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

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

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

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

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

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

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

Financial review

Reserves policy

For the ensuing year the trustees intend to retain in bank deposits, sufficient funds to finance approximately six months' activities for the charity. In addition the Trustees have set aside £300,000 for the development of the NRS Building as part of the long term aim of expanding services.

A sum of £500,000 has been invested with Handelsbanken Wealth Management to provide an increased income from the Charity's funds.

The Charity has unrestricted reserves of £1,133,793 at the balance sheet date.

Case Training Services
Report of the Trustees
for the Year Ended 31 December 2020

STRATEGIC REPORT

FUTURE PLANS

Future developments

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The trustees of the charity are also directors for the purpose of company law and under the Company's Articles of Association.

The trustees at the date of this report are as listed above. In accordance with the Articles of Association, one quarter of the trustees are required to retire by rotation and, accordingly, Terry Rust offered himself for re-election.

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

Induction and training of new trustees

The more traditional business skills are well represented on the board of trustees. In the event of particular skills being lost due to retirements, individuals are approached to offer themselves for election to the board of trustees.

Upon gaining appointment as trustee they are inducted into the charity by means of an informal process.

Trustees receive further training throughout their period of office as and when it is considered appropriate.

Employees

The company rigorously follows its Equal Opportunities Policy in respect of all recruitment and employment procedures.

Risk management

The Charity faces a number of risks in its day to day operations. As a Charity that deals with vulnerable people it is of paramount importance that Safeguarding rules are adhered to. The Charity has in place robust procedures and training policies to cover this area.

The trustees endeavour to manage prudently the financial affairs and risks faced by the Charity, ensuring adequate and appropriate systems of control, and exercising proper stewardship of the Charity's funds.

Long term disruption from the Covid 19 Pandemic could lead to significant changes in service delivery. The charity is mitigating this risk with investments in all areas of its business to create new safe ways of providing its services.

Case Training Services
Report of the Trustees
for the Year Ended 31 December 2020

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
03126101 (Not specified/Other)

Registered Charity number
1051587

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

Trustees
Mr Terry Rust
Ms Anita Dawn Bielby
Mr Mark John Cooke (resigned 1.10.20)
Mr John Deacon
Mr Allan Robins (appointed 4.5.21)

Company Secretary
Mr Terry Rust

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

Bankers
Handelsbanken Hull
Marina Court
18 Castle Street
Hull
HU1 1TJ

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Case Training Services for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Case Training Services

Report of the Trustees
for the Year Ended 31 December 2020

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Harris Lacey and Swain, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 27/12/21 and signed on the board's behalf by:



.....
Anita Bileby - Trustee

Report of the Independent Auditors to the Trustees of Case Training Services

Opinion

We have audited the financial statements of Case Training Services (the 'charitable company') for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
 - the charitable company has not kept adequate accounting records; or
 - the financial statements are not in agreement with the accounting records and returns; or
 - we have not received all the information and explanations we require for our audit.
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**Report of the Independent Auditors to the Trustees of
Case Training Services**

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Report of the Independent Auditors to the Trustees of Case Training Services

Our responsibilities for the audit of the financial statements

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

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

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

Identifying and assessing potential risks related to irregularities

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

Audit response to risks identified

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

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

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

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

Audit response to risks identified

Our procedures to respond to risks identified included the following:

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

**Report of the Independent Auditors to the Trustees of
Case Training Services**

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

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Harris Lacey and Swain
Chartered Accountants and Statutory Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Suite 1
The Riverside Building
Hessle
East Yorkshire
HU13 0DZ

Date: 28/9/21

Case Training Services

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

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

The notes form part of these financial statements

Case Training Services

**Balance Sheet
31 December 2020**

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

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

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Case Training Services

Balance Sheet - continued
31 December 2020

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

The financial statements were approved by the Board of Trustees and authorised for issue on 27/9/21 and were signed on its behalf by:


Anita Bielby - Trustee

The notes form part of these financial statements

Case Training Services
Cash Flow Statement
for the Year Ended 31 December 2020

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

The notes form part of these financial statements

Case Training Services

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

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

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

2. ANALYSIS OF CHANGES IN NET FUNDS

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

The notes form part of these financial statements

Case Training Services

Notes to the Financial Statements for the Year Ended 31 December 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

All costs are allocated between the expenditure categories of the Statement of Financial Activities on the basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- 2% on cost and over length of lease
Gardening equipment	- 15% on cost
Plant and machinery	- 15% on cost
Fixtures and fittings	- 15% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 33% on cost

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Financial instruments

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

Case Training Services

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

1. ACCOUNTING POLICIES - continued

Financial instruments

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

Investments

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

2. DONATIONS AND LEGACIES

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

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

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

3. OTHER TRADING ACTIVITIES

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

Case Training Services

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

4.	INVESTMENT INCOME		2020	2019
			£	£
	Deposit account interest		864	3,887
	Curr asset inv income		<u>46,404</u>	<u>-</u>
			<u>47,268</u>	<u>3,887</u>
5.	RAISING FUNDS			
	Other trading activities			
			2020	2019
			£	£
	Purchases		<u>6,581</u>	<u>22,733</u>
6.	CHARITABLE ACTIVITIES COSTS			
		Direct	Support	Totals
		Costs	costs (see	
		£	note 7)	£
	Governance Costs	10,204	-	10,204
	Charitable Activities	<u>1,112,660</u>	<u>56,824</u>	<u>1,169,484</u>
		<u>1,122,864</u>	<u>56,824</u>	<u>1,179,688</u>
7.	SUPPORT COSTS			Governance
				costs
				£
	Charitable Activities			<u>56,824</u>
8.	NET INCOME/(EXPENDITURE)			
	Net income/(expenditure) is stated after charging/(crediting):			
			2020	2019
			£	£
	Auditors' remuneration		15,120	12,600
	Depreciation - owned assets		50,878	44,417
	Surplus on disposal of fixed assets		<u>(5,342)</u>	<u>-</u>

Case Training Services

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

9. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

10. STAFF COSTS

	2020	2019
	£	£
Wages and salaries	<u>799,505</u>	<u>774,766</u>
	<u>799,505</u>	<u>774,766</u>

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

	2020	2019
Management	8	8
Administration	<u>22</u>	<u>20</u>
	<u>30</u>	<u>28</u>

The charity made termination payments of £96,099 (2019: £30,680), these were made under settlement agreements. The accounting policy is to recognise termination payment liabilities on communication of intention to pay and when quantifiable. Such payments are accounted for as staff costs. The payments were funded from unrestricted reserves. This has resulted in one employee receiving a total amount between £80,000 and £90,000 from their employment with CASE. No other employee received over £60,000 (2019 - none).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

Case Training Services

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

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

12. TANGIBLE FIXED ASSETS

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

Case Training Services

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

12. TANGIBLE FIXED ASSETS - continued

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

13. FIXED ASSET INVESTMENTS

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

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

Case Training Services

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

15. CURRENT ASSET INVESTMENTS

	2020 £	2019 £
Unlisted investments	<u>210,610</u>	<u>-</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

17. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General Reserve	1,007,439	112,559	1,119,998
Restricted funds			
Centre of Excellence	1,131,326	(25,729)	1,105,597
Freemasons	1,656	(1,656)	-
NRS Rebuild Income	20,000	-	20,000
Tesco Bee	(259)	259	-
Big Lottery	4,443	-	4,443
Daz Sims	2,514	-	2,514
Henry & Dora Needler	2,000	(2,000)	-
Defibrillator	495	(495)	-
James Reckitt	-	2,500	2,500
	<u>1,162,175</u>	<u>(27,121)</u>	<u>1,135,054</u>
TOTAL FUNDS	<u>2,169,614</u>	<u>85,438</u>	<u>2,255,052</u>

Case Training Services

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

17. MOVEMENT IN FUNDS - continued

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

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

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General Reserve	1,014,491	(7,052)	1,007,439
Restricted funds			
Centre of Excellence	1,157,055	(25,729)	1,131,326
Freemasons	1,656	-	1,656
NRS Rebuild Income	10,000	10,000	20,000
Tesco Bee	(259)	-	(259)
Big Lottery	4,443	-	4,443
Daz Sims	2,514	-	2,514
Henry & Dora Needler	2,000	-	2,000
Defibrillator	495	-	495
	<u>1,177,904</u>	<u>(15,729)</u>	<u>1,162,175</u>
TOTAL FUNDS	<u>2,192,395</u>	<u>(22,781)</u>	<u>2,169,614</u>

Case Training Services

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

17. MOVEMENT IN FUNDS - continued

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

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

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

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General Reserve	1,014,491	105,507	1,119,998
Restricted funds			
Centre of Excellence	1,157,055	(51,458)	1,105,597
Freemasons	1,656	(1,656)	-
NRS Rebuild Income	10,000	10,000	20,000
Tesco Bee	(259)	259	-
Big Lottery	4,443	-	4,443
Daz Sims	2,514	-	2,514
Henry & Dora Needler	2,000	(2,000)	-
Defibrillator	495	(495)	-
James Reckitt	-	2,500	2,500
	<u>1,177,904</u>	<u>(42,850)</u>	<u>1,135,054</u>
TOTAL FUNDS	<u>2,192,395</u>	<u>62,657</u>	<u>2,255,052</u>

Case Training Services

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Reserve	2,654,509	(2,549,002)	105,507
Restricted funds			
Centre of Excellence	-	(51,458)	(51,458)
Freemasons	-	(1,656)	(1,656)
NRS Rebuild Income	10,000	-	10,000
Tesco Bee	-	259	259
Henry & Dora Needler	-	(2,000)	(2,000)
Defibrillator	-	(495)	(495)
James Reckitt	2,500	-	2,500
	<u>12,500</u>	<u>(55,350)</u>	<u>(42,850)</u>
TOTAL FUNDS	<u>2,667,009</u>	<u>(2,604,352)</u>	<u>62,657</u>

18. RELATED PARTY DISCLOSURES

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

19. TAXATION

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

20. TRUSTEES' INDEMNITY INSURANCE

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

Case Training Services

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

21. SHARE CAPITAL

The charity is incorporated as a company limited by guarantee and therefore has no share capital. The liability of members is restricted to £10 each. The total number of members as at 31 December 2020 was 32. The unrestricted fund and any excess of income over expenditure is not to be distributed to members.