

**Report of the Trustees and**  
**Financial Statements for the Year Ended 31 December 2021**  
**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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**Report of the Trustees  
for the Year Ended 31 December 2021**

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 2021. 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**

	Anita Bielby	Board of Trustees John Deacon	Allan Robins	
		General Manager Mark Cooke		
HLAS Management Accountant & Auditor				Rob Coates  HR
Finance Officer Flo Render		Services Manager Sally Hill		Welfare Officer Vikki Marshall
CSS Admin Officer Tess Emmerson		Services Admin Officer Tracey Williams		Welfare Officer Kim Edwards
CSS Hygiene Assistant Emma Smith				
Creative Arts	Independent Living	Health Wellbeing & Support	Functional Skills	ICT
Trainer Roanna Morrison	Activity Worker Glenis Edwards	Trainer Josh Underwood	Tutor Jackie Collins Tutor Allison Cuthbertson	Trainer Angie Gardner
Community Room 1	Community Room 2	Community Room 3	GROW	
Activity Worker Debs McEvoy	Activity Worker Rachel Hoe	Activity Worker Tracey Williams	Support Trainer Sally Myers  Support Trainer Andrew Eason	

**Report of the Trustees  
for the Year Ended 31 December 2021**

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**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 alongside independence.

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 which features an independent living 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 2021 exactly how we left 2020, with limited trainees allowed to attend day services. Focus for onsite support was for EHCP (Educational Health Care Plan) users only.

As of January 2022, we had 108 service users totalling 296 days registered to attend, with the majority accessing services via the welfare telephone support service and a variety of home packs to enable activities within the home.

This offer continued until early July 2022 when both local authorities alongside public health allowed adult day services to resume under a "bubble" system.

**Report of the Trustees  
for the Year Ended 31 December 2021**

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Through lengthy negotiations with Hull City Council, the Board agreed to the new approach of working with the authority via an SLA (service level agreement). This would see a large-scale reduction in the number of days with each service user attending 1.5 days per week. This meant a reduction from January opening days of 296 to July 180 days, in financial terms £348k pa reduction.

Appropriate cut back spending across the charity was put in place with a forecast for numbers to increase around summer 2022.

The bubble system allows a limited number of service user to access a specific room on a continuous basis maintaining safety and restricting movement around the centre.

Staff continue to undertake lateral flow tests twice a week as part of safe systems at work to minimise transmission.

The charity has faced multiple challenges throughout Covid-19. One of the most challenging was to keep service users engaged in a bubble with a small number attending per week; our staff have been creative and inventive as always at times going over and above our usual high standard of service.

The restaurant continues to be closed with a reopening date scheduled for summer 2022.

We end the year with a total of 97 service users totalling 180 days attendance I feel this reflects the difficulties many have faced in returning to day services.

With the challenges 2021 has brought we have and continue to learn to adapt and move forward through these difficult and challenges times, with a view that 2022 will be more positive and bring us all back together to once again provide outstanding day services to our service users.

#### **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 £300,000 has been invested with Handelsbanken Wealth Management to provide an increased income from the Charity's funds.

The Charity has unrestricted reserves of £1,089,325 at the balance sheet date.

#### **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.

**Report of the Trustees  
for the Year Ended 31 December 2021**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**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 has 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.

**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 (deceased 1.9.21)  
Ms Anita Dawn Bielby  
Mr John Deacon  
Mr Allan Robins Road Traffic Safety Officer (appointed 4.5.21)

**Company Secretary**

Ms Anita Dawn Bielby

**Report of the Trustees  
for the Year Ended 31 December 2021**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**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).

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  
for the Year Ended 31 December 2021**

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Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 27.7.22 and signed on the board's behalf by:



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Ms Anita Dawn Bielby - Trustee

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

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**Opinion**

We have audited the financial statements of Case Training Services (the 'charitable company') for the year ended 31 December 2021 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 2021 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.

**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**

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**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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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**

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- obtained an understanding of provisions and held discussions with management to understand the basis of recognition or non-recognition of tax 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](http://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: .....1/8/22.....

Case Training Services

Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31 December 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	657,574	(20,000)	637,574	876,377
Other trading activities	3	9,113	-	9,113	117,325
Investment income	4	-	-	-	864
Other income		-	-	-	230,737
<b>Total</b>		<u>666,687</u>	<u>(20,000)</u>	<u>646,687</u>	<u>1,225,303</u>
<b>EXPENDITURE ON</b>					
Raising funds	5	18,502	-	18,502	6,581
<b>Charitable activities</b>					
Governance Costs	6	-	-	-	10,204
Charitable Activities		659,964	32,686	692,650	1,169,484
<b>Total</b>		<u>678,466</u>	<u>32,686</u>	<u>711,152</u>	<u>1,186,269</u>
Net gains on investments		<u>22,101</u>	<u>-</u>	<u>22,101</u>	<u>46,404</u>
<b>NET INCOME/(EXPENDITURE)</b>		10,322	(52,686)	(42,364)	85,438
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		1,119,998	1,135,054	2,255,052	2,169,614
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>1,130,320</u></u>	<u><u>1,082,368</u></u>	<u><u>2,212,688</u></u>	<u><u>2,255,052</u></u>

The notes form part of these financial statements

**Balance Sheet**  
**31 December 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	12	66,831	1,079,868	1,146,699	1,178,538
Investments	13	295,668	-	295,668	335,895
		<u>362,499</u>	<u>1,079,868</u>	<u>1,442,367</u>	<u>1,514,433</u>
<b>CURRENT ASSETS</b>					
Debtors	14	64,947	-	64,947	146,995
Investments	15	-	-	-	210,610
Cash at bank and in hand		717,171	2,500	719,671	543,283
		<u>782,118</u>	<u>2,500</u>	<u>784,618</u>	<u>900,888</u>
<b>CREDITORS</b>					
Amounts falling due within one year	16	(14,297)	-	(14,297)	(160,269)
		<u>767,821</u>	<u>2,500</u>	<u>770,321</u>	<u>740,619</u>
<b>NET CURRENT ASSETS</b>					
		<u>767,821</u>	<u>2,500</u>	<u>770,321</u>	<u>740,619</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>1,130,320</u>	<u>1,082,368</u>	<u>2,212,688</u>	<u>2,255,052</u>
<b>NET ASSETS</b>					
		<u>1,130,320</u>	<u>1,082,368</u>	<u>2,212,688</u>	<u>2,255,052</u>
<b>FUNDS</b>					
	17				
Unrestricted funds				1,130,320	1,119,998
Restricted funds				1,082,368	1,135,054
<b>TOTAL FUNDS</b>					
				<u>2,212,688</u>	<u>2,255,052</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

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.

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 24.7.22 and were signed on its behalf by:

The notes form part of these financial statements

Balance Sheet - continued  
31 December 2021

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Ms Anita Dawn Bielby - Trustee

The notes form part of these financial statements

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**Case Training Services**  
**Cash Flow Statement**  
**for the Year Ended 31 December 2021**

Notes	2021 £	2020 £
<b>Cash flows from operating activities</b>		
Cash generated from operations	(72,469)	185,241
Net cash (used in)/provided by operating activities	<u>(72,469)</u>	<u>185,241</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible fixed assets	(24,081)	(71,348)
Purchase of fixed asset investments	-	(335,795)
Sale of tangible fixed assets	-	5,889
Sale of fixed asset investments	50,468	46,404
Disposal of current asset investments	210,610	(210,610)
Valuation of fixed asset investment	11,860	-
Interest received	-	864
Net cash provided by/(used in) investing activities	<u>248,857</u>	<u>(564,596)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		
	176,388	(379,355)
<b>Cash and cash equivalents at the beginning of the reporting period</b>	<u>543,283</u>	<u>922,638</u>
<b>Cash and cash equivalents at the end of the reporting period</b>	<u><u>719,671</u></u>	<u><u>543,283</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 2021

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

	2021 £	2020 £
<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>	(42,364)	85,438
<b>Adjustments for:</b>		
Depreciation charges	55,920	50,878
Gain on investments	(22,101)	(46,404)
Profit on disposal of fixed assets	-	(5,342)
Interest received	-	(864)
Decrease in debtors	82,048	9,884
(Decrease)/increase in creditors	(145,972)	91,651
<b>Net cash (used in)/provided by operations</b>	<u>(72,469)</u>	<u>185,241</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.21 £	Cash flow £	At 31.12.21 £
<b>Net cash</b>			
Cash at bank and in hand	543,283	176,388	719,671
	<u>543,283</u>	<u>176,388</u>	<u>719,671</u>
<b>Liquid resources</b>			
Deposits included in cash	-	-	-
Current asset investments	210,610	(210,610)	-
	<u>210,610</u>	<u>(210,610)</u>	<u>-</u>
<b>Total</b>	<u>753,893</u>	<u>(34,222)</u>	<u>719,671</u>

The notes form part of these financial statements

Notes to the Financial Statements  
for the Year Ended 31 December 2021

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**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, as modified by the revaluation of certain assets.

**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.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**1. ACCOUNTING POLICIES - continued****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 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**

	2021	2020
	£	£
General Gifts & Donations	30,568	13,648
250 Club Membership	-	(500)
Grants	607,006	863,229
	<u>637,574</u>	<u>876,377</u>

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

	2021	2020
	£	£
Hull City Council	455,973	652,628
East Riding of Yorkshire Council	171,753	210,931
Your Life	(720)	(330)
NRS Rebuild	(20,000)	-
	<u>607,006</u>	<u>863,229</u>

**3. OTHER TRADING ACTIVITIES**

	2021	2020
	£	£
Annual Dinner	-	190
Shop Income	-	1,472
Sundry Income	9,113	377
HCLA Recharges	-	115,286
	<u>9,113</u>	<u>117,325</u>

Case Training Services

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

4. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	-	864
	<u>          </u>	<u>          </u>

5. RAISING FUNDS

Other trading activities

	2021	2020
	£	£
Purchases	18,502	6,581
	<u>          </u>	<u>          </u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Charitable Activities	655,389	37,261	692,650
	<u>          </u>	<u>          </u>	<u>          </u>

7. SUPPORT COSTS

	Governance costs
	£
Charitable Activities	37,261
	<u>          </u>

8. NET INCOME/(EXPENDITURE)

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

	2021	2020
	£	£
Auditors' remuneration	15,120	15,120
Depreciation - owned assets	54,986	50,878
Surplus on disposal of fixed assets	-	(5,342)
	<u>          </u>	<u>          </u>

9. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Case Training Services

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

10. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	394,728	740,315
Social security costs	35,065	49,555
Other pension costs	6,970	9,635
	<u>436,763</u>	<u>799,505</u>

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

	2021	2020
Management	2	8
Administration and services	16	22
	<u>18</u>	<u>30</u>

The charity made termination payments of £nil (2020: £96,099), 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.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	873,877	2,500	876,377
Other trading activities	117,325	-	117,325
Investment income	864	-	864
Other income	230,737	-	230,737
<b>Total</b>	<u>1,222,803</u>	<u>2,500</u>	<u>1,225,303</u>
<b>EXPENDITURE ON</b>			
Raising funds	2,689	3,892	6,581
<b>Charitable activities</b>			
Governance Costs	10,204	-	10,204
Charitable Activities	1,143,755	25,729	1,169,484
<b>Total</b>	<u>1,156,648</u>	<u>29,621</u>	<u>1,186,269</u>
Net gains on investments	46,404	-	46,404
<b>NET INCOME/(EXPENDITURE)</b>	112,559	(27,121)	85,438

Case Training Services

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

<b>11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>				
	Unrestricted funds £	Restricted funds £	Total funds £	
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward	1,007,439	1,162,175	2,169,614	
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>1,119,998</u>	<u>1,135,054</u>	<u>2,255,052</u>	
<b>12. TANGIBLE FIXED ASSETS</b>				
	Centre of Excellence £	Long leasehold £	Gardening equipment £	Plant and machinery £
<b>COST</b>				
At 1 January 2021	1,286,467	346,403	1,589	38,110
Additions	-	-	-	-
Disposals	-	-	(891)	(17,184)
At 31 December 2021	<u>1,286,467</u>	<u>346,403</u>	<u>698</u>	<u>20,926</u>
<b>DEPRECIATION</b>				
At 1 January 2021	180,870	346,403	1,449	17,031
Charge for year	25,729	-	107	3,292
Eliminated on disposal	-	-	(891)	(17,184)
At 31 December 2021	<u>206,599</u>	<u>346,403</u>	<u>665</u>	<u>3,139</u>
<b>NET BOOK VALUE</b>				
At 31 December 2021	<u>1,079,868</u>	<u>-</u>	<u>33</u>	<u>17,787</u>
At 31 December 2020	<u>1,105,597</u>	<u>-</u>	<u>140</u>	<u>21,079</u>

Case Training Services

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

12. TANGIBLE FIXED ASSETS - continued

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>				
At 1 January 2021	104,318	43,174	156,640	1,976,701
Additions	6,601	20	17,460	24,081
Disposals	(85,637)	-	(127,936)	(231,648)
At 31 December 2021	<u>25,282</u>	<u>43,194</u>	<u>46,164</u>	<u>1,769,134</u>
<b>DEPRECIATION</b>				
At 1 January 2021	88,456	16,632	147,322	798,163
Charge for year	5,385	8,853	11,620	54,986
Eliminated on disposal	(84,700)	-	(127,939)	(230,714)
At 31 December 2021	<u>9,141</u>	<u>25,485</u>	<u>31,003</u>	<u>622,435</u>
<b>NET BOOK VALUE</b>				
At 31 December 2021	<u>16,141</u>	<u>17,709</u>	<u>15,161</u>	<u>1,146,699</u>
At 31 December 2020	<u>15,862</u>	<u>26,542</u>	<u>9,318</u>	<u>1,178,538</u>

13. FIXED ASSET INVESTMENTS

	Shares in group undertakings £	Unlisted investments £	Totals £
<b>MARKET VALUE</b>			
At 1 January 2021	100	335,795	335,895
Disposals	(100)	(50,468)	(50,568)
Revaluations	-	10,341	10,341
At 31 December 2021	<u>-</u>	<u>295,668</u>	<u>295,668</u>
<b>NET BOOK VALUE</b>			
At 31 December 2021	<u>-</u>	<u>295,668</u>	<u>295,668</u>
At 31 December 2020	<u>100</u>	<u>335,795</u>	<u>335,895</u>

There were no investment assets outside the UK.

Cost or valuation at 31 December 2021 is represented by:

	Unlisted investments £
Valuation in 2020	45,690
Valuation in 2021	10,341
Cost	<u>239,637</u>
	<u>295,668</u>

Case Training Services

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

13. **FIXED ASSET INVESTMENTS - continued**

At the end of the year the market value of listed investments was £295,668.

14. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Trade debtors	15,420	50,452
Other debtors	49,527	96,543
	<u>64,947</u>	<u>146,995</u>

15. **CURRENT ASSET INVESTMENTS**

	2021	2020
	£	£
Unlisted investments	-	210,610
	<u>-</u>	<u>210,610</u>

16. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Trade creditors	5,461	10,908
Other creditors	-	25,599
Accruals and deferred income	8,836	123,762
	<u>14,297</u>	<u>160,269</u>

17. **MOVEMENT IN FUNDS**

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
<b>Unrestricted funds</b>			
General Reserve	1,119,998	10,322	1,130,320
<b>Restricted funds</b>			
Centre of Excellence	1,105,597	(25,729)	1,079,868
NRS Rebuild Income	20,000	(20,000)	-
Big Lottery	4,443	(4,443)	-
Daz Sims	2,514	(2,514)	-
James Reckitt	2,500	-	2,500
	<u>1,135,054</u>	<u>(52,686)</u>	<u>1,082,368</u>
<b>TOTAL FUNDS</b>	<u>2,255,052</u>	<u>(42,364)</u>	<u>2,212,688</u>

Case Training Services

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General Reserve	666,687	(678,466)	22,101	10,322
<b>Restricted funds</b>				
Centre of Excellence	-	(25,729)	-	(25,729)
NRS Rebuild Income	(20,000)	-	-	(20,000)
Big Lottery	-	(4,443)	-	(4,443)
Daz Sims	-	(2,514)	-	(2,514)
	<u>(20,000)</u>	<u>(32,686)</u>	<u>-</u>	<u>(52,686)</u>
<b>TOTAL FUNDS</b>	<u>646,687</u>	<u>(711,152)</u>	<u>22,101</u>	<u>(42,364)</u>

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General Reserve	1,007,439	112,559	1,119,998
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 2021

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General Reserve	1,222,803	(1,156,648)	46,404	112,559
<b>Restricted funds</b>				
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>-</u>	<u>(27,121)</u>
<b>TOTAL FUNDS</b>	<u>1,225,303</u>	<u>(1,186,269)</u>	<u>46,404</u>	<u>85,438</u>

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

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General Reserve	1,007,439	122,881	1,130,320
<b>Restricted funds</b>			
Centre of Excellence	1,131,326	(51,458)	1,079,868
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>(79,807)</u>	<u>1,082,368</u>
<b>TOTAL FUNDS</b>	<u>2,169,614</u>	<u>43,074</u>	<u>2,212,688</u>

## Case Training Services

### Notes to the Financial Statements - continued for the Year Ended 31 December 2021

#### 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 £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General Reserve	1,889,490	(1,835,114)	68,505	122,881
<b>Restricted funds</b>				
Centre of Excellence	-	(51,458)	-	(51,458)
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
	(17,500)	(62,307)	-	(79,807)
<b>TOTAL FUNDS</b>	1,871,990	(1,897,421)	68,505	43,074

#### 18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

#### 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 2021 amounted to £2,028 (2020: £1,690).

#### 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 2021 was 25 (2020:32). The unrestricted fund and any excess of income over expenditure is not to be distributed to members.

