

# CASE

ANNUAL  
REPORT | 2022

[casetraininghull.co.uk](http://casetraininghull.co.uk)

## **CHARITABLE ACTIVITIES**

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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.

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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 trainers and learning support assistants, 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 2022 with a limited service albeit in “bubbles” allowing safe access to services within each training room, 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.

After consultation with East Riding Council providers like ourselves were allowed to return to a more normal timetable from July, this posed additional challenges on site as Hull City Council only allowed a less restricted timetable from November.

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

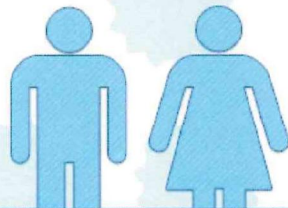
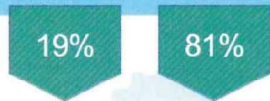
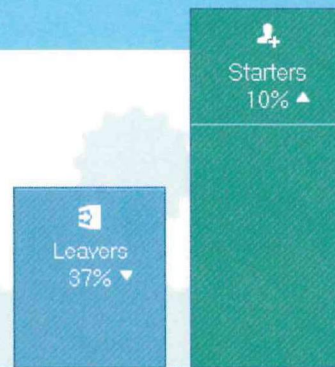
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We end the year with a total of 103 service users totalling 250 days attendance, an increase of 70 days equating to £210k increase over the year, this reflects the difficulties we have again faced during 2022 but are much better placed for the year ahead.

# Top Facts About Our Company

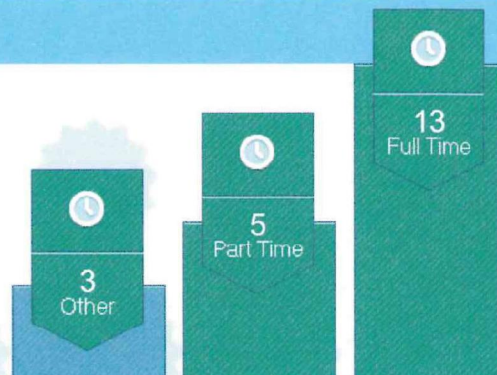
Check out what the overall picture of your company looks like right now.

This year we are  
Employees 21



We are  
men 4  
women 17  
not specified 0

We're mostly working  
61.9% Full Time  
23.8% Part Time  
14.3% Other



Our national background is

100% British

We were absent for  
16.3% of 2022

13.2%  
Holidays

3.1%  
Sick

0%  
Other

We've been here for  
113 Years

5  
Less than a  
year

4  
1 to 3 years

12  
More than 3  
years

Our ages

0  
< 25 years

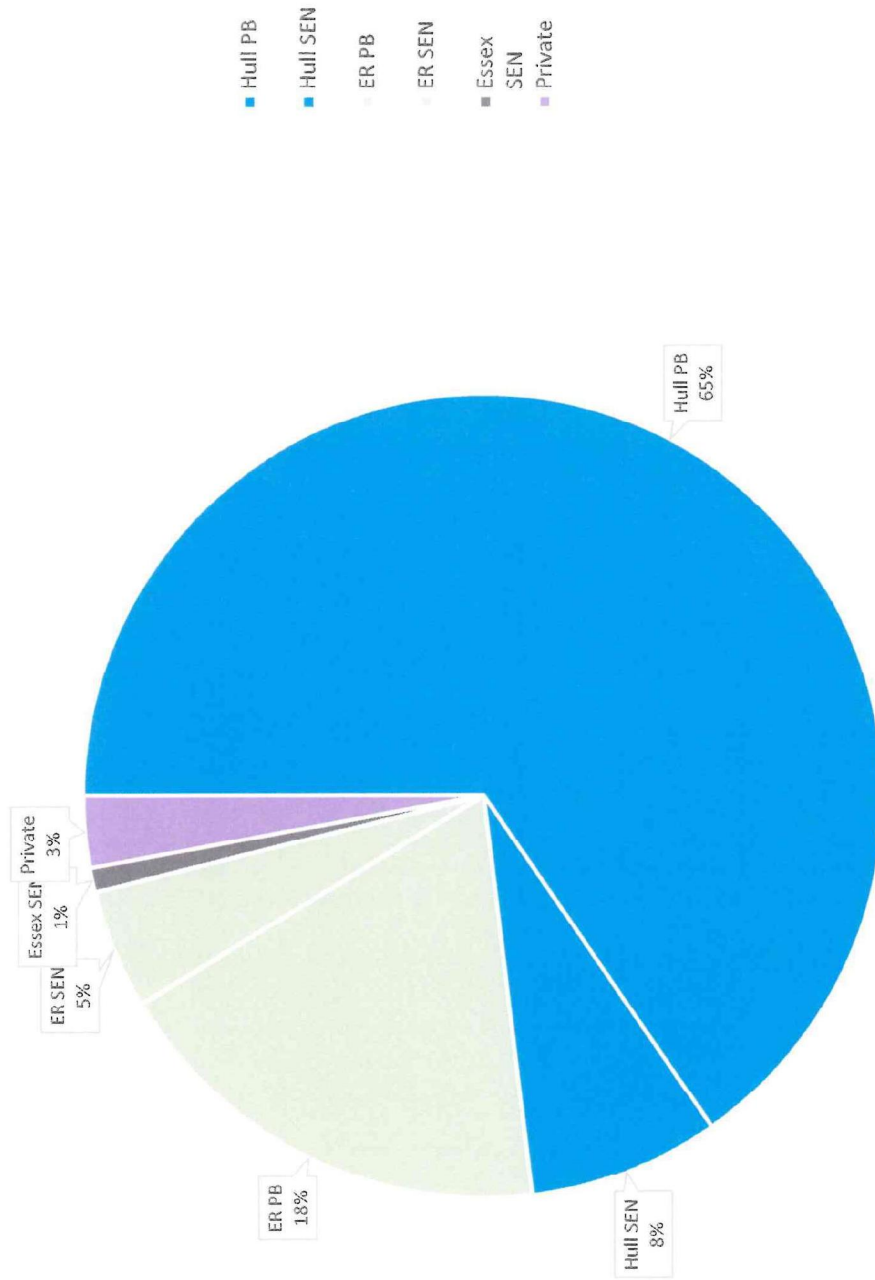
2  
25-35 Years

4  
36-45 Years

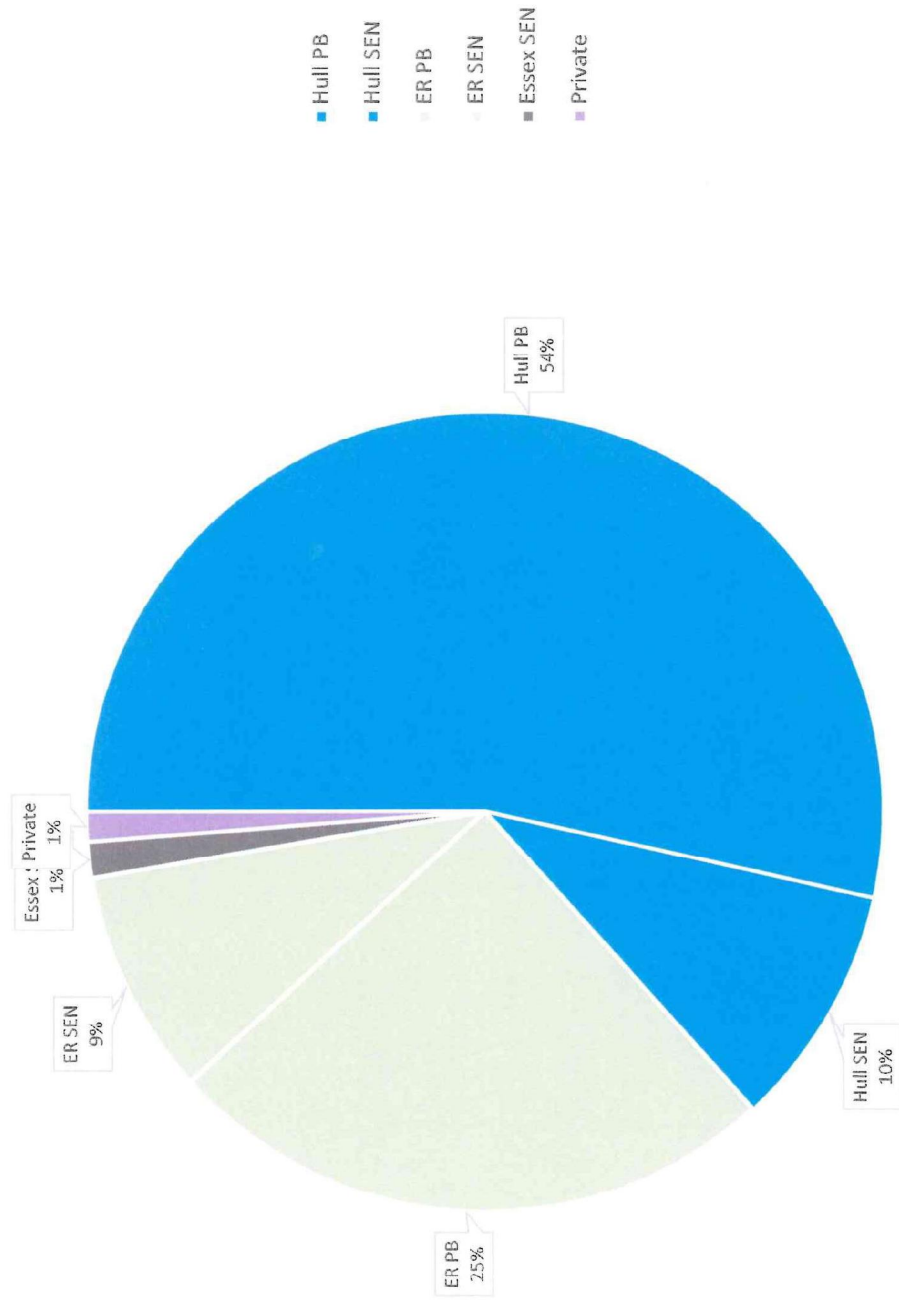
7  
46-55 Years

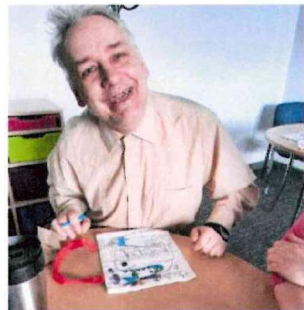
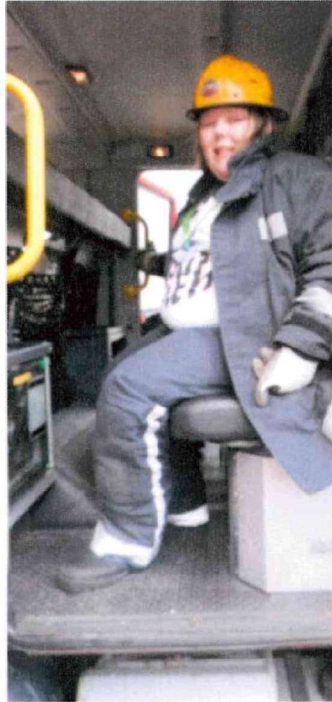
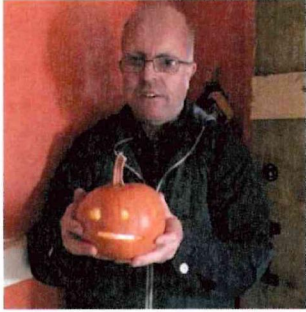
8  
56+ Years

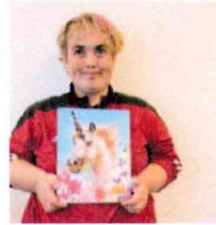
### Clients by funding stream 2022



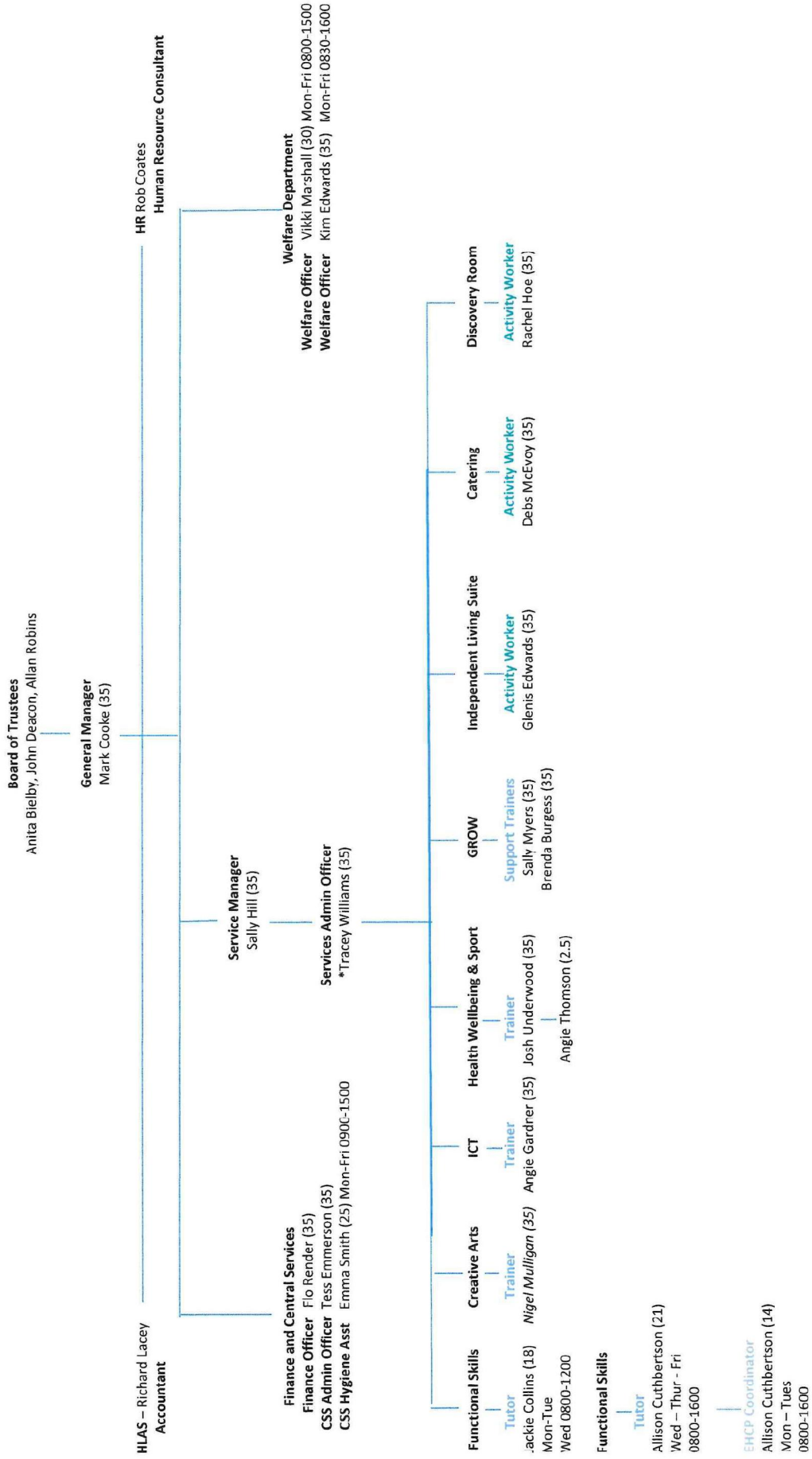
# Days by funding stream 2022







CASE TRAINING SERVICES ORGANISATIONAL CHART 2022



\* Denotes Activity Worker temporary cover basis

**REGISTERED COMPANY NUMBER: 03126101**  
**REGISTERED CHARITY NUMBER: 1051587**

**Report of the Trustees and**  
**Financial Statements for the Year Ended 31 December 2022**  
**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**

**Contents of the Financial Statements  
for the Year Ended 31 December 2022**

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**Case Training Services (Registered number: 03126101)**

**Report of the Trustees  
for the Year Ended 31 December 2022**

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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 2022. 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<br>John Deacon                                    | Allan Robins   |                                   |
|  |                                   | General Manager<br>Mark Cooke                                       |  |                                   |
| HLAS<br>Management<br>Accountant & Auditor |                                   |   |  | Rob Coates<br><br>HR              |
| Finance Officer<br>Flo Render              |                                   | Services Manager<br>Sally Hill                                      |  | Welfare Officer<br>Vikki Marshall |
| CSS Admin Officer<br>Tess Emmerson         |                                   | Services Admin Officer<br>Tracey Williams                           |  | Welfare Officer<br>Kim Edwards    |
| CSS Hygiene Assistant<br>Emma Smith        |                                   |   |  |                                   |
| Creative Arts                              | Independent Living                | Health Wellbeing &<br>Support                                       | Functional Skills  | ICT                               |
| Trainer<br>Nigel Mulligan                  | Activity Worker<br>Glenis Edwards | Trainer<br>Josh Underwood<br>Trainer<br>Angie Thomson               | Tutor<br>Jackie Collins<br>Tutor/EHCP<br>Allison Cuthbertson | Trainer<br>Angie Gardner          |
| Catering                                   | Discovery Room                    | GROW  |  |                                   |
| Activity Worker<br>Debs McEvoy             | Activity Worker<br>Rachel Hoe     | Support Trainer<br>Sally Myers<br>Support Trainer<br>Brenda Burgess |  |                                   |

**Report of the Trustees  
for the Year Ended 31 December 2022**

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**STRATEGIC REPORT**

**Achievement and performance**

**CHARITABLE ACTIVITIES**

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**Case Training Services (Registered number: 03126101)**

**Report of the Trustees  
for the Year Ended 31 December 2022**

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**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, based on the 2022 figures this equates to funds of £381,633 (2021: £346,325). The level of unrestricted bank deposits at the year end were £571,456 (2021: £717,171) this was well within the trustees policy.

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 £945,897 (2021: £1,130,320) 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.

**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.

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

**Report of the Trustees  
for the Year Ended 31 December 2022**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**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**

Ms Anita Dawn Bielby  
Mr John Deacon  
Mr Allan Robins

**Company Secretary**

Ms Anita Dawn Bielby

**Report of the Trustees  
for the Year Ended 31 December 2022**

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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.

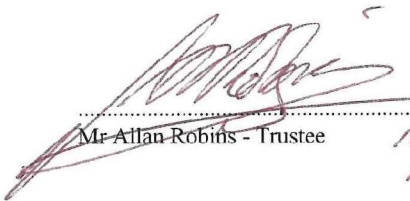
**AUDITORS**

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 2022**

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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 ..... and signed on the board's behalf by:

  
.....  
Mr Allan Robins - Trustee 10/8/23

## 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 2022 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 2022 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.

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

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**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;

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

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- 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
- 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: 14/1/23

**Case Training Services**

**Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31 December 2022**

|                                    | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 2022<br>Total<br>funds<br>£ | 2021<br>Total<br>funds<br>£ |
|------------------------------------|-------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                            |                          |                             |                             |
| Donations and legacies             | 2     | 605,263                    | 26,500                   | 631,763                     | 637,575                     |
| Other trading activities           | 3     | 10,333                     | -                        | 10,333                      | 9,112                       |
| Investment income                  | 4     | 2,431                      | -                        | 2,431                       | -                           |
| <b>Total</b>                       |       | <u>618,027</u>             | <u>26,500</u>            | <u>644,527</u>              | <u>646,687</u>              |
| <b>EXPENDITURE ON</b>              |       |                            |                          |                             |                             |
| Raising funds                      | 5     | 24,196                     | -                        | 24,196                      | 18,502                      |
| <b>Charitable activities</b>       |       |                            |                          |                             |                             |
| Governance Costs                   | 6     | 71,372                     | -                        | 71,372                      | 37,261                      |
| Charitable Activities              |       | 665,511                    | 26,382                   | 691,893                     | 655,389                     |
| <b>Total</b>                       |       | <u>761,079</u>             | <u>26,382</u>            | <u>787,461</u>              | <u>711,152</u>              |
| Net gains/(losses) on investments  |       | <u>(41,368)</u>            | <u>-</u>                 | <u>(41,368)</u>             | <u>22,101</u>               |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | <u>(184,420)</u>           | <u>118</u>               | <u>(184,302)</u>            | <u>(42,364)</u>             |
| <b>RECONCILIATION OF FUNDS</b>     |       |                            |                          |                             |                             |
| Total funds brought forward        |       | 1,130,317                  | 1,082,368                | 2,212,685                   | 2,255,052                   |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u><u>945,897</u></u>      | <u><u>1,082,486</u></u>  | <u><u>2,028,383</u></u>     | <u><u>2,212,688</u></u>     |

The notes form part of these financial statements

Case Training Services (Registered number: 03126101)

**Balance Sheet**  
**31 December 2022**

|  | Notes | Unrestricted funds<br>£ | Restricted funds<br>£ | 2022<br>Total funds<br>£ | 2021<br>Total funds<br>£ |
|--|-------|-------------------------|-----------------------|--------------------------|--------------------------|
| <b>FIXED ASSETS</b>                          |       |                         |                       |                          |                          |
| Tangible assets                              | 12    | 59,573                  | 1,056,340             | 1,115,913                | 1,146,699                |
| Investments                                  | 13    | 254,300                 | -                     | 254,300                  | 295,668                  |
|  |       | <u>313,873</u>          | <u>1,056,340</u>      | <u>1,370,213</u>         | <u>1,442,367</u>         |
| <b>CURRENT ASSETS</b>                        |       |                         |                       |                          |                          |
| Debtors                                      | 14    | 76,556                  | -                     | 76,556                   | 64,947                   |
| Cash at bank and in hand                     |       | 571,456                 | 26,146                | 597,602                  | 719,671                  |
|  |       | <u>648,012</u>          | <u>26,146</u>         | <u>674,158</u>           | <u>784,618</u>           |
| <b>CREDITORS</b>                             |       |                         |                       |                          |                          |
| Amounts falling due within one year          | 15    | (15,988)                | -                     | (15,988)                 | (14,297)                 |
|  |       | <u>632,024</u>          | <u>26,146</u>         | <u>658,170</u>           | <u>770,321</u>           |
| <b>NET CURRENT ASSETS</b>                    |       |                         |                       |                          |                          |
|  |       | <u>632,024</u>          | <u>26,146</u>         | <u>658,170</u>           | <u>770,321</u>           |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |                         |                       |                          |                          |
|  |       | <u>945,897</u>          | <u>1,082,486</u>      | <u>2,028,383</u>         | <u>2,212,688</u>         |
| <b>NET ASSETS</b>                            |       |                         |                       |                          |                          |
|  |       | <u>945,897</u>          | <u>1,082,486</u>      | <u>2,028,383</u>         | <u>2,212,688</u>         |
| <b>FUNDS</b>                                 |       |                         |                       |                          |                          |
| Unrestricted funds                           | 16    |                         |                       | 945,897                  | 1,130,320                |
| Restricted funds                             |       |                         |                       | 1,082,486                | 1,082,368                |
| <b>TOTAL FUNDS</b>                           |       |                         |                       |                          |                          |
|  |       |                         |                       | <u>2,028,383</u>         | <u>2,212,688</u>         |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

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 notes form part of these financial statements

Balance Sheet - continued  
31 December 2022

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The financial statements were approved by the Board of Trustees and authorised for issue on .....  
and were signed on its behalf by:

  
.....  
Mr Allan Robins - Trustee 10/8/23

The notes form part of these financial statements

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**Case Training Services**  
**Cash Flow Statement**  
**for the Year Ended 31 December 2022**

|   | Notes | 2022<br>£             | 2021<br>£             |
|---|-------|-----------------------|-----------------------|
| <b>Cash flows from operating activities</b>                               |       |                       |                       |
| Cash generated from operations  | 1     | (100,294)             | (72,469)              |
| Net cash used in operating activities                                     |       | <u>(100,294)</u>      | <u>(72,469)</u>       |
| <b>Cash flows from investing activities</b>                               |       |                       |                       |
| Purchase of tangible fixed assets   |       | (24,206)              | (24,081)              |
| Sale of fixed asset investments   |       | -                     | 50,468                |
| Disposal of current asset investments                                     |       | -                     | 210,610               |
| Valuation of fixed asset investment                                       |       | -                     | 11,860                |
| Interest received   |       | 2,431                 | -                     |
| Net cash (used in)/provided by investing activities                       |       | <u>(21,775)</u>       | <u>248,857</u>        |
| <b>Change in cash and cash equivalents in the reporting period</b>        |       |                       |                       |
| <b>Cash and cash equivalents at the beginning of the reporting period</b> |       | (122,069)             | 176,388               |
|   |       | <u>719,671</u>        | <u>543,283</u>        |
| <b>Cash and cash equivalents at the end of the reporting period</b>       |       | <u><u>597,602</u></u> | <u><u>719,671</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 2022**

| 1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES                | 2022             | 2021            |
|--|------------------|-----------------|
|  | £                | £               |
| <b>Net expenditure for the reporting period (as per the Statement of Financial Activities)</b> | (184,302)        | (42,364)        |
| <b>Adjustments for:</b>  |                  |                 |
| Depreciation charges   | 54,989           | 55,920          |
| Losses/(gain) on investments   | 41,368           | (22,101)        |
| Interest received  | (2,431)          | -               |
| (Increase)/decrease in debtors   | (11,609)         | 82,048          |
| Increase/(decrease) in creditors   | 1,691            | (145,972)       |
| <b>Net cash used in operations</b>   | <u>(100,294)</u> | <u>(72,469)</u> |

**2. ANALYSIS OF CHANGES IN NET FUNDS**

|                          | At 1.1.22      | Cash flow        | At 31.12.22    |
|--------------------------|----------------|------------------|----------------|
|                          | £              | £                | £              |
| <b>Net cash</b>          |                |                  |                |
| Cash at bank and in hand | 719,671        | (122,069)        | 597,602        |
|                          | <u>719,671</u> | <u>(122,069)</u> | <u>597,602</u> |
| <b>Total</b>             | <u>719,671</u> | <u>(122,069)</u> | <u>597,602</u> |

The notes form part of these financial statements

## Case Training Services

### Notes to the Financial Statements for the Year Ended 31 December 2022

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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.

##### **Critical accounting judgements and key sources of estimation uncertainty**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Although these estimates are based on the Directors' best knowledge of the amount, events or actions, actual results ultimately differ from these estimates. The Directors do not consider there to be any material estimates and judgements.

##### **Income**

Income received for services provided is accounted for on an accruals basis. 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.

Cash donations and gifts are included in full in the income and expenditure account as they are received. Any significant non-cash donations are included in the income and expenditure account at the trustees' estimate of their market value when received. The value of voluntary help is not included in the accounts.

Grants and other funding of a revenue nature are deferred and released to the income and expenditure account over the period to which they relate.

Bank interest is included in the income and expenditure account on an accruals basis.

##### **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                         |

Case Training Services

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

1. ACCOUNTING POLICIES - continued

**Tangible fixed assets**

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.

**Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments, including trade and other debtors and creditors, are initially recognised at transaction value and subsequently measured at their settlement value.

**Investments**

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

2. DONATIONS AND LEGACIES

|                           | 2022           | 2021           |
|---------------------------|----------------|----------------|
|                           | £              | £              |
| General Gifts & Donations | 57,884         | 30,569         |
| Grants                    | 573,879        | 607,006        |
|                           | <u>631,763</u> | <u>637,575</u> |

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

|                                  | 2022           | 2021           |
|----------------------------------|----------------|----------------|
|                                  | £              | £              |
| Hull City Council                | 376,528        | 455,973        |
| East Riding of Yorkshire Council | 197,351        | 171,753        |
| Your Life                        | -              | (720)          |
| NRS Rebuild                      | -              | (20,000)       |
|                                  | <u>573,879</u> | <u>607,006</u> |

**Case Training Services**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

|           |                                    |                 |                                  |
|-----------|------------------------------------|-----------------|----------------------------------|
| <b>3.</b> | <b>OTHER TRADING ACTIVITIES</b>    | 2022            | 2021                             |
|           |                                    | £               | £                                |
|           | Other fundraising events           | 1,559           | 6,554                            |
|           | Catering Income                    | 906             | -                                |
|           | Sundry Income                      | 4,167           | 2,558                            |
|           | Gardening Income                   | 3,701           | -                                |
|           |                                    | <u>10,333</u>   | <u>9,112</u>                     |
|           |                                    | <u>10,333</u>   | <u>9,112</u>                     |
| <b>4.</b> | <b>INVESTMENT INCOME</b>           | 2022            | 2021                             |
|           |                                    | £               | £                                |
|           | Deposit account interest           | 2,431           | -                                |
|           |                                    | <u>2,431</u>    | <u>-</u>                         |
|           |                                    | <u>2,431</u>    | <u>-</u>                         |
| <b>5.</b> | <b>RAISING FUNDS</b>               |                 |                                  |
|           | <b>Other trading activities</b>    | 2022            | 2021                             |
|           |                                    | £               | £                                |
|           | Purchases                          | 24,196          | 18,502                           |
|           |                                    | <u>24,196</u>   | <u>18,502</u>                    |
|           |                                    | <u>24,196</u>   | <u>18,502</u>                    |
| <b>6.</b> | <b>CHARITABLE ACTIVITIES COSTS</b> |                 |                                  |
|           |                                    | Direct<br>Costs | Support<br>costs (see<br>note 7) |
|           |                                    | £               | £                                |
|           | Governance Costs                   | -               | 71,372                           |
|           | Charitable Activities              | 691,893         | -                                |
|           |                                    | <u>691,893</u>  | <u>71,372</u>                    |
|           |                                    | <u>691,893</u>  | <u>71,372</u>                    |
|           |                                    |                 | Totals                           |
|           |                                    |                 | £                                |
|           |                                    |                 | 71,372                           |
|           |                                    |                 | 691,893                          |
|           |                                    |                 | <u>763,265</u>                   |
|           |                                    |                 | <u>763,265</u>                   |

Case Training Services

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

7. SUPPORT COSTS

|                  |                  |
|------------------|------------------|
|                  | Governance costs |
|                  | £                |
| Governance Costs | <u>71,372</u>    |

8. NET INCOME/(EXPENDITURE)

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

|                             |               |               |
|-----------------------------|---------------|---------------|
|                             | 2022          | 2021          |
|                             | £             | £             |
| Auditors' remuneration      | 6,696         | 6,696         |
| Depreciation - owned assets | <u>54,989</u> | <u>54,986</u> |

9. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

10. STAFF COSTS

|                       |                |                |
|-----------------------|----------------|----------------|
|                       | 2022           | 2021           |
|                       | £              | £              |
| Wages and salaries    | 435,108        | 394,728        |
| Social security costs | 32,459         | 35,065         |
| Other pension costs   | 8,259          | 6,970          |
|                       | <u>475,826</u> | <u>436,763</u> |

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

|                             |           |           |
|-----------------------------|-----------|-----------|
|                             | 2022      | 2021      |
| Management                  | 2         | 2         |
| Administration and services | 17        | 16        |
|                             | <u>19</u> | <u>18</u> |

Case Training Services

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

| 11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£     |
|--|----------------------------|--------------------------|-------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>                          |                            |                          |                         |
| Donations and legacies                                     | 657,575                    | (20,000)                 | 637,575                 |
| Other trading activities                                   | 9,112                      | -                        | 9,112                   |
| <b>Total</b>   | <u>666,687</u>             | <u>(20,000)</u>          | <u>646,687</u>          |
| <b>EXPENDITURE ON</b>                                      |                            |                          |                         |
| Raising funds  | 18,502                     | -                        | 18,502                  |
| <b>Charitable activities</b>                               |                            |                          |                         |
| Governance Costs   | 37,261                     | -                        | 37,261                  |
| Charitable Activities                                      | 622,703                    | 32,686                   | 655,389                 |
| <b>Total</b>   | <u>678,466</u>             | <u>32,686</u>            | <u>711,152</u>          |
| Net gains on investments                                   | 22,101                     | -                        | 22,101                  |
| <b>NET INCOME/(EXPENDITURE)</b>                            | 10,322                     | (52,686)                 | (42,364)                |
| <b>RECONCILIATION OF FUNDS</b>                             |                            |                          |                         |
| Total funds brought forward                                | 1,119,998                  | 1,135,054                | 2,255,052               |
| <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> |

Case Training Services

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

12. TANGIBLE FIXED ASSETS

|                       | Centre of<br>Excellence<br>£     | Long<br>leasehold<br>£ | Gardening<br>equipment<br>£ | Plant and<br>machinery<br>£ |
|-----------------------|----------------------------------|------------------------|-----------------------------|-----------------------------|
| <b>COST</b>           |                                  |                        |                             |                             |
| At 1 January 2022     | 1,286,467                        | 346,403                | 698                         | 20,926                      |
| Additions             | -                                | -                      | -                           | 1,078                       |
| At 31 December 2022   | 1,286,467                        | 346,403                | 698                         | 22,004                      |
| <b>DEPRECIATION</b>   |                                  |                        |                             |                             |
| At 1 January 2022     | 206,599                          | 346,403                | 665                         | 3,139                       |
| Charge for year       | 25,729                           | -                      | 33                          | 3,301                       |
| At 31 December 2022   | 232,328                          | 346,403                | 698                         | 6,440                       |
| <b>NET BOOK VALUE</b> |                                  |                        |                             |                             |
| At 31 December 2022   | 1,054,139                        | -                      | -                           | 15,564                      |
| At 31 December 2021   | 1,079,868                        | -                      | 33                          | 17,787                      |
| <br>                  |                                  |                        |                             |                             |
|                       | Fixtures<br>and<br>fittings<br>£ | Motor<br>vehicles<br>£ | Computer<br>equipment<br>£  | Totals<br>£                 |
| <b>COST</b>           |                                  |                        |                             |                             |
| At 1 January 2022     | 25,282                           | 43,194                 | 46,164                      | 1,769,134                   |
| Additions             | 11,692                           | -                      | 11,433                      | 24,203                      |
| At 31 December 2022   | 36,974                           | 43,194                 | 57,597                      | 1,793,337                   |
| <b>DEPRECIATION</b>   |                                  |                        |                             |                             |
| At 1 January 2022     | 9,141                            | 25,485                 | 31,003                      | 622,435                     |
| Charge for year       | 5,545                            | 8,853                  | 11,528                      | 54,989                      |
| At 31 December 2022   | 14,686                           | 34,338                 | 42,531                      | 677,424                     |
| <b>NET BOOK VALUE</b> |                                  |                        |                             |                             |
| At 31 December 2022   | 22,288                           | 8,856                  | 15,066                      | 1,115,913                   |
| At 31 December 2021   | 16,141                           | 17,709                 | 15,161                      | 1,146,699                   |

Case Training Services

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

13. FIXED ASSET INVESTMENTS

|                       | Unlisted<br>investments<br>£ |
|-----------------------|------------------------------|
| <b>MARKET VALUE</b>   |                              |
| At 1 January 2022     | 295,668                      |
| Revaluations          | (41,368)                     |
|                       | <u>254,300</u>               |
| At 31 December 2022   | 254,300                      |
| <b>NET BOOK VALUE</b> |                              |
| At 31 December 2022   | <u>254,300</u>               |
| At 31 December 2021   | <u>295,668</u>               |

There were no investment assets outside the UK.

Cost or valuation at 31 December 2022 is represented by:

|                   | Unlisted<br>investments<br>£ |
|-------------------|------------------------------|
| Valuation in 2020 | 45,690                       |
| Valuation in 2021 | 10,341                       |
| Valuation in 2022 | (41,368)                     |
| Cost              | 239,637                      |
|                   | <u>254,300</u>               |

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

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|               | 2022<br>£     | 2021<br>£     |
|---------------|---------------|---------------|
| Trade debtors | 17,010        | 15,420        |
| Other debtors | 59,546        | 49,527        |
|               | <u>76,556</u> | <u>64,947</u> |

Case Training Services

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

| 15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | 2022          | 2021          |
|--|---------------|---------------|
|  | £             | £             |
| Trade creditors                                    | 7,200         | 5,461         |
| Accruals and deferred income                       | 8,788         | 8,836         |
|  | <u>15,988</u> | <u>14,297</u> |

| 16. MOVEMENT IN FUNDS     | At 1.1.22        | Net movement in funds | At 31.12.22      |
|---------------------------|------------------|-----------------------|------------------|
|                           | £                | £                     | £                |
| <b>Unrestricted funds</b> |                  |                       |                  |
| General Reserve           | 1,130,317        | (184,420)             | 945,897          |
| <b>Restricted funds</b>   |                  |                       |                  |
| Centre of Excellence      | 1,079,868        | (25,729)              | 1,054,139        |
| James Reckitt             | 2,500            | 25,847                | 28,347           |
|                           | <u>1,082,368</u> | <u>118</u>            | <u>1,082,486</u> |
| <b>TOTAL FUNDS</b>        | <u>2,212,685</u> | <u>(184,302)</u>      | <u>2,028,383</u> |

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           | 618,027            | (761,079)          | (41,368)         | (184,420)         |
| <b>Restricted funds</b>   |                    |                    |                  |                   |
| Centre of Excellence      | -                  | (25,729)           | -                | (25,729)          |
| James Reckitt             | 26,500             | (653)              | -                | 25,847            |
|                           | <u>26,500</u>      | <u>(26,382)</u>    | <u>-</u>         | <u>118</u>        |
| <b>TOTAL FUNDS</b>        | <u>644,527</u>     | <u>(787,461)</u>   | <u>(41,368)</u>  | <u>(184,302)</u>  |

Case Training Services

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

|                           | At 1.1.21<br>£   | Net<br>movement<br>in funds<br>£ | At<br>31.12.21<br>£ |
|---------------------------|------------------|----------------------------------|---------------------|
| <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>    |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Gains and<br>losses<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| <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>           |

Case Training Services

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

16. MOVEMENT IN FUNDS - continued

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

|                           | At 1.1.21<br>£   | Net<br>movement<br>in funds<br>£ | At<br>31.12.22<br>£ |
|---------------------------|------------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b> |                  |                                  |                     |
| General Reserve           | 1,119,998        | (174,098)                        | 945,900             |
| <b>Restricted funds</b>   |                  |                                  |                     |
| Centre of Excellence      | 1,105,597        | (51,458)                         | 1,054,139           |
| NRS Rebuild Income        | 20,000           | (20,000)                         | -                   |
| Big Lottery               | 4,443            | (4,443)                          | -                   |
| Daz Sims                  | 2,514            | (2,514)                          | -                   |
| James Reckitt             | 2,500            | 25,847                           | 28,347              |
|                           | <u>1,135,054</u> | <u>(52,568)</u>                  | <u>1,082,486</u>    |
| <b>TOTAL FUNDS</b>        | <u>2,255,052</u> | <u>(226,666)</u>                 | <u>2,028,386</u>    |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Gains and<br>losses<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                          |                           |
| General Reserve           | 1,284,714                  | (1,439,545)                | (19,267)                 | (174,098)                 |
| <b>Restricted funds</b>   |                            |                            |                          |                           |
| Centre of Excellence      | -                          | (51,458)                   | -                        | (51,458)                  |
| NRS Rebuild Income        | (20,000)                   | -                          | -                        | (20,000)                  |
| Big Lottery               | -                          | (4,443)                    | -                        | (4,443)                   |
| Daz Sims                  | -                          | (2,514)                    | -                        | (2,514)                   |
| James Reckitt             | 26,500                     | (653)                      | -                        | 25,847                    |
|                           | <u>6,500</u>               | <u>(59,068)</u>            | <u>-</u>                 | <u>(52,568)</u>           |
| <b>TOTAL FUNDS</b>        | <u>1,291,214</u>           | <u>(1,498,613)</u>         | <u>(19,267)</u>          | <u>(226,666)</u>          |

**Case Training Services**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

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**17. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2022.

**18. TAXATION**

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

**19. TRUSTEES' INDEMNITY INSURANCE**

The company has indemnity insurance for officers and trustees of the company. The premium for 2022 amounted to £817 (2021: £2,028).

**20. 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 2022 was 27 (2021:25). The unrestricted fund and any excess of income over expenditure is not to be distributed to members.