

REGISTERED COMPANY NUMBER: 03126101 (England and Wales)
REGISTERED CHARITY NUMBER: 1051587

Report of the Trustees and
Financial Statements for the Year Ended 31 December 2023
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 2023**

	Page
Report of the Trustees	1 to 8
Report of the Independent Auditors	9 to 12
Statement of Financial Activities	13
Balance Sheet	14 to 15
Cash Flow Statement	16
Notes to the Cash Flow Statement	17
Notes to the Financial Statements	18 to 27

**Report of the Trustees
for the Year Ended 31 December 2023**

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 2023. 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).

Introduction

This report is a combined directors report and provides an overview of the activities, accomplishments, and strategic direction of CASE Training Services, a charity supporting adults with learning disabilities, over the past year. It highlights key performance metrics, ongoing initiatives, and future to ensure the continuous growth and success of our organisation.

CASE Mission Statement

CASE Training Services is dedicated to empowering adults with learning disabilities through high-quality, accessible training programs that promote independence, skill development, and community integration.

Vision

To be a leading provider of training services for adults with learning disabilities, recognised for excellence in education, personal development, and community engagement.

Core Values

Integrity: Upholding the highest standards of honesty and ethical behaviour.

Compassion: Demonstrating care and empathy in all our interactions.

Excellence: Striving for outstanding performance and quality in all we do.

Inclusion: Promoting diversity and equal opportunity for all individuals.

Report of the Trustees
for the Year Ended 31 December 2023

Organisational Structure

Board of Trustees							
Anita Bielby	John Deacon	Allan Robins	Pam Cavanagh				
CEO Mark Cooke							
HLAS Management Accountant & Auditor				HR Willerby Hill			
Finance, Facilities and Central Services Flo Render (Finance & Facilities) Tess Emmerson (CSS Admin Officer) Emma Smith (CSS Hygiene Asst)			Services Manager Sally Hill			Welfare Department Vikki Marshall (Welfare Officer) Kim Edwards (Welfare Officer)	
Services Admin Officer Tracey Williams				LSA Angie Thompson Nikki Wood			
Functional Skills	Creative Arts	ICT	Health Wellbeing	GROW Support	Independent Living Suite	Catering	Discovery Room
Tutor 1 Jackie Collins	Trainer Nigel Mulligan	Trainer Angie Gardner	Trainer Josh Underwood	Trainers Sally Myers Brenda Burgess	Activity Worker Glenis Edwards	Activity Worker Debs McEvoy	Activity Worker Rachel Hoe
Tutor 2 Allison Cuthbertson						Catering Assistant Ellie Hudson	
EHCP Coordinator Allison Cuthbertson							

OBJECTIVES AND ACTIVITIES

Public benefit

As a charity principally working intensively with participants with the aim of moving them into employment, further education or vocational training, the Trustees believe this meets the public benefit test as required under charity law. The Trustees hold a regard to CC/CCNI Guidance in relation to public benefit.

**Report of the Trustees
for the Year Ended 31 December 2023**

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.

Days of Service

January 2023 started strong with a total of 247 service days and by 31 December 2023, we finished the year with a total of 297 service days, just short of our forecasted target of 300 days.

Financial Performance

We saw an increase in revenue this year, managing to achieve an increase of £150,000 in revenue for the year which has strengthened our reserves and has brought them to £1,006,238 unrestricted and £1,056,258 restricted, giving a total of £2,062,496 sat in reserves.

Strategic Initiatives and Achievements

A. Infrastructure and Sustainability

**Report of the Trustees
for the Year Ended 31 December 2023**

Solar Panel System Upgrade: Investments in upgrading our solar panel systems have decreased our reliance on the national grid and improved our carbon footprint. This will enable us to apply for additional grant funding in sustainable energy in the future.

Community Room Refurbishment: The new Community Room is on schedule to be refurbished by the end of December. This space will provide service users with opportunities to learn independent living skills in a relaxed environment while participating in community activities.

B. Program Highlights

Creative Arts Exhibition: As part of our open season, Creative Arts held its first Art Exhibition evening, displaying artwork for the public to view. Selected pieces were displayed at the Ferens Art Gallery's open season exhibition in the summer.

Annual Sports Day: Hosted our first annual sports day in the summer with over 70 participants competing in various events. This event will now be a regular annual occurrence.

Open Days: Conducted two open day events, allowing parents, carers, and families the opportunity to tour the centre and view the hard work of our service users.

Christmas Fayre: Our annual Christmas Fayre saw over 100 visitors to the centre to sample goods made by each department. The event was celebrated at the Beverley Minster Christmas Tree Festival throughout December.

C. Community Engagement

Partnerships with Local Authorities: The team worked hard during 2023 to build stronger relationships with Hull and East Riding Council authorities, enhancing our already strong partnerships.

Hosting Community Events: CASE is now a chosen venue to facilitate events such as the Local Disability Partnership Board, Healthwatch, and CHCP / NHS events.

Challenges and Opportunities

A. Challenges

Service Day Shortfall: Despite a strong year, we fell slightly short of our target of three hundred service days.

Funding: Ensuring sustainable financial support to maintain and expand our program offerings.

B. Opportunities

Sustainability Funding: Upgrading our solar systems positions us well for additional grant funding in sustainable energy.

Community Room Utilisation: The new Community Room will enhance our training programs and community activities.

Increased Community Engagement: Building on our successful events and partnerships to further integrate with the community.

**Report of the Trustees
for the Year Ended 31 December 2023**

STRATEGIC REPORT

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 2023 figures this equates to funds of £391,865 (2022: £381,633). The level of unrestricted bank deposits at the year end were £617,668 (2022: £571,456) 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. This investment has since been moved from Handelsbanken to a Virgin Money Deposit Account post year end, in January 2024. The final sum of this deposit is £500,000.

The Charity has unrestricted reserves of £1,005,969 (2022: £945,897) and restricted reserves of £1,056,258 (2022: £1,082,486) at the balance sheet date.

FUTURE PLANS

A. Program and Facility Enhancements

Restaurant Upgrades: Plan to invest in upgrading the cooking appliances in our restaurant to align with our solar energy investments.

Expansion of Training Programs: Develop new programs in response to participant feedback and market trends.

B. Enhanced Support Services

Career Counselling and Job Placement: Strengthen services to support participants' professional journeys.

Mental Health and Well-Being: Provide additional resources to support the well-being of our service users.

C. Infrastructure Improvements

Technology Upgrades: Continue upgrading facilities with state-of-the-art equipment and technology.

Staff Development: Invest in staff development to ensure high-quality instruction and support.

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.

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.

**Report of the Trustees
for the Year Ended 31 December 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

Conclusion

CASE Training Services has made significant strides in achieving its mission and strategic goals in 2023. The organisation is well-positioned to continue its growth and impact in the sector of training and support for adults with learning disabilities. The ongoing support and guidance of the Board of Trustees will be crucial in navigating future challenges and seizing opportunities for advancement.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03126101 (England and Wales)

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
Mrs Pamela Mary Cavanagh Director (appointed 20.9.23)

CEO

Mark Cooke

Key Management

Flo Render - Finance Officer
Tess Emmerson - Admin Officer
Sally Hill - Services Manager
Vikki Marshall - Welfare Officer
Kim Edwards - Welfare Officer
Tracey Williams - Services Admin Officer
Angie Thompson - LSA
Nikki Wood - LSA

**Report of the Trustees
for the Year Ended 31 December 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Company Secretary

Ms Anita Dawn Bielby

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 2023**

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on11. 07. 2024..... and signed on the board's behalf by:


.....
Mr Allan Robins - Trustee

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

Opinion

We have audited the financial statements of Case Training Services (the 'charitable company') for the year ended 31 December 2023 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 2023 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**

Responsibilities of trustees

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

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

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

Our responsibilities for the audit of the financial statements

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

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

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 non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
 - the matters discussed among the audit engagement team including regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

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

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

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

Audit response to risks identified

Our procedures to respond to risks identified included the following:

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

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

- obtained an understanding of provisions and 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. 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

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: *11.07.2024*.....

Case Training Services

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 December 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	837,475	-	837,475	631,763
Other trading activities	4	26,198	-	26,198	10,333
Investment income	5	11,956	-	11,956	2,431
Total		<u>875,629</u>	<u>-</u>	<u>875,629</u>	<u>644,527</u>
EXPENDITURE ON					
Raising funds	6	32,036	-	32,036	24,196
Charitable activities	7				
Governance Costs		58,079	-	58,079	71,372
Charitable Activities		731,006	26,228	757,234	691,893
Total		<u>821,121</u>	<u>26,228</u>	<u>847,349</u>	<u>787,461</u>
Net gains/(losses) on investments		<u>5,564</u>	<u>-</u>	<u>5,564</u>	<u>(41,368)</u>
NET INCOME/(EXPENDITURE)		60,072	(26,228)	33,844	(184,302)
RECONCILIATION OF FUNDS					
Total funds brought forward		945,897	1,082,486	2,028,383	2,212,685
TOTAL FUNDS CARRIED FORWARD		<u><u>1,005,969</u></u>	<u><u>1,056,258</u></u>	<u><u>2,062,227</u></u>	<u><u>2,028,383</u></u>

The notes form part of these financial statements

Case Training Services (Registered number: 03126101)

Balance Sheet
31 December 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	14	58,083	1,052,810	1,110,893	1,115,913
Investments	15	259,864	-	259,864	254,300
		<u>317,947</u>	<u>1,052,810</u>	<u>1,370,757</u>	<u>1,370,213</u>
CURRENT ASSETS					
Debtors	16	72,824	-	72,824	76,556
Cash at bank and in hand		621,396	3,448	624,844	597,602
		<u>694,220</u>	<u>3,448</u>	<u>697,668</u>	<u>674,158</u>
CREDITORS					
Amounts falling due within one year	17	(6,198)	-	(6,198)	(15,988)
		<u>688,022</u>	<u>3,448</u>	<u>691,470</u>	<u>658,170</u>
NET CURRENT ASSETS					
		<u>688,022</u>	<u>3,448</u>	<u>691,470</u>	<u>658,170</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>1,005,969</u>	<u>1,056,258</u>	<u>2,062,227</u>	<u>2,028,383</u>
NET ASSETS					
		<u>1,005,969</u>	<u>1,056,258</u>	<u>2,062,227</u>	<u>2,028,383</u>
FUNDS					
Unrestricted funds	18			1,005,969	945,897
Restricted funds				1,056,258	1,082,486
				<u>2,062,227</u>	<u>2,028,383</u>
TOTAL FUNDS					
				<u>2,062,227</u>	<u>2,028,383</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

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

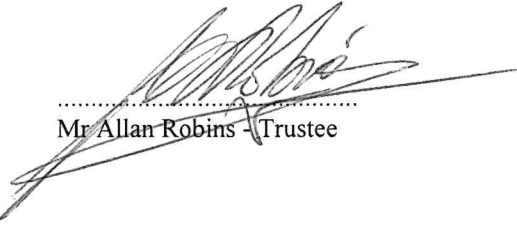
- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus 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 on11.07.2024..... and were signed on its behalf by:

The notes form part of these financial statements

Balance Sheet - continued
31 December 2023



.....
Mr Allan Robins - Trustee

Case Training Services
Cash Flow Statement
for the Year Ended 31 December 2023

Notes	2023 £	2022 £
Cash flows from operating activities		
Cash generated from operations 1	73,890	(100,294)
Net cash provided by/(used in) operating activities	<u>73,890</u>	<u>(100,294)</u>
Cash flows from investing activities		
Purchase of tangible fixed assets	(58,604)	(24,206)
Interest received	11,956	2,431
Net cash used in investing activities	<u>(46,648)</u>	<u>(21,775)</u>
Change in cash and cash equivalents in the reporting period		
Cash and cash equivalents at the beginning of the reporting period	<u>597,602</u>	<u>719,671</u>
Cash and cash equivalents at the end of the reporting period	<u><u>624,844</u></u>	<u><u>597,602</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 2023**

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

	2023	2022
	£	£
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	33,844	(184,302)
Adjustments for:		
Depreciation charges	63,624	54,989
(Gain)/losses on investments	(5,564)	41,368
Interest received	(11,956)	(2,431)
Decrease/(increase) in debtors	3,732	(11,609)
(Decrease)/increase in creditors	(9,790)	1,691
	<u>73,890</u>	<u>(100,294)</u>
Net cash provided by/(used in) operations	<u><u>73,890</u></u>	<u><u>(100,294)</u></u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.23	Cash flow	At 31.12.23
	£	£	£
Net cash			
Cash at bank and in hand	597,602	27,242	624,844
	<u>597,602</u>	<u>27,242</u>	<u>624,844</u>
Total	<u><u>597,602</u></u>	<u><u>27,242</u></u>	<u><u>624,844</u></u>

The notes form part of these financial statements

Case Training Services

Notes to the Financial Statements for the Year Ended 31 December 2023

1. COMPANY INFORMATION

The company is a private company limited by guarantee and is incorporated in England and Wales. The address of its registered office is 60 Charles Street, Hull, HU2 8DQ. The company's registered number is 03126101.

2. 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

Case Training Services

Notes to the Financial Statements - continued for the Year Ended 31 December 2023

2. ACCOUNTING POLICIES - continued

Tangible fixed assets

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.

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.

3. DONATIONS AND LEGACIES

	2023	2022
	£	£
General Gifts & Donations	19,261	57,884
Grants	818,214	573,879
	<u>837,475</u>	<u>631,763</u>

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

	2023	2022
	£	£
Hull City Council	585,099	376,528
East Riding of Yorkshire Council	226,680	197,351
Essex City Council	6,435	-
	<u>818,214</u>	<u>573,879</u>

Case Training Services

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

4. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Other fundraising events	4,729	1,559
Catering Income	19,810	906
Sundry Income	395	4,167
Gardening Income	1,264	3,701
	<u>26,198</u>	<u>10,333</u>

5. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	11,956	2,431
	<u>11,956</u>	<u>2,431</u>

6. RAISING FUNDS

Other trading activities

	2023	2022
	£	£
Purchases	32,036	24,196
	<u>32,036</u>	<u>24,196</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Governance Costs	-	58,079	58,079
Charitable Activities	756,810	424	757,234
	<u>756,810</u>	<u>58,503</u>	<u>815,313</u>

8. SUPPORT COSTS

	Governance costs £
Governance Costs	58,079
Charitable Activities	424
	<u>58,503</u>

Case Training Services

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

9. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Depreciation - owned assets	63,624	54,989
	<u>63,624</u>	<u>54,989</u>

10. AUDITORS' REMUNERATION

	2023	2022
	£	£
Fees payable to the charity's auditors and their associates for the audit of the charity's financial statements	6,960	6,696
	<u>6,960</u>	<u>6,696</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

12. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	480,296	435,108
Social security costs	36,767	32,459
Other pension costs	9,972	8,259
	<u>527,035</u>	<u>475,826</u>

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

	2023	2022
Management	2	2
Administration and services	19	17
	<u>21</u>	<u>19</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2023	2022
£60,001 - £70,000	1	-
	<u>1</u>	<u>-</u>

Case Training Services

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	605,263	26,500	631,763
Other trading activities	10,333	-	10,333
Investment income	2,431	-	2,431
Total	<u>618,027</u>	<u>26,500</u>	<u>644,527</u>
EXPENDITURE ON			
Raising funds	24,196	-	24,196
Charitable activities			
Governance Costs	71,372	-	71,372
Charitable Activities	665,511	26,382	691,893
Total	<u>761,079</u>	<u>26,382</u>	<u>787,461</u>
Net gains/(losses) on investments	<u>(41,368)</u>	-	<u>(41,368)</u>
NET INCOME/(EXPENDITURE)	(184,420)	118	(184,302)
RECONCILIATION OF FUNDS			
Total funds brought forward	1,130,317	1,082,368	2,212,685
TOTAL FUNDS CARRIED FORWARD	<u><u>945,897</u></u>	<u><u>1,082,486</u></u>	<u><u>2,028,383</u></u>

Case Training Services

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

14. TANGIBLE FIXED ASSETS

	Centre of Excellence £	Long leasehold £	Gardening equipment £	Plant and machinery £
COST				
At 1 January 2023	1,286,467	346,403	698	22,004
Additions	24,899	-	-	-
At 31 December 2023	<u>1,311,366</u>	<u>346,403</u>	<u>698</u>	<u>22,004</u>
DEPRECIATION				
At 1 January 2023	232,328	346,403	698	6,440
Charge for year	26,228	-	-	3,301
At 31 December 2023	<u>258,556</u>	<u>346,403</u>	<u>698</u>	<u>9,741</u>
NET BOOK VALUE				
At 31 December 2023	<u>1,052,810</u>	<u>-</u>	<u>-</u>	<u>12,263</u>
At 31 December 2022	<u>1,054,139</u>	<u>-</u>	<u>-</u>	<u>15,564</u>
	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 January 2023	36,974	43,194	57,597	1,793,337
Additions	15,568	-	18,137	58,604
At 31 December 2023	<u>52,542</u>	<u>43,194</u>	<u>75,734</u>	<u>1,851,941</u>
DEPRECIATION				
At 1 January 2023	14,686	34,338	42,531	677,424
Charge for year	7,921	8,856	17,318	63,624
At 31 December 2023	<u>22,607</u>	<u>43,194</u>	<u>59,849</u>	<u>741,048</u>
NET BOOK VALUE				
At 31 December 2023	<u>29,935</u>	<u>-</u>	<u>15,885</u>	<u>1,110,893</u>
At 31 December 2022	<u>22,288</u>	<u>8,856</u>	<u>15,066</u>	<u>1,115,913</u>

Case Training Services

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

15. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 January 2023	254,300
Revaluations	5,564
	<u>259,864</u>
At 31 December 2023	259,864
NET BOOK VALUE	
At 31 December 2023	<u>259,864</u>
At 31 December 2022	<u>254,300</u>

There were no investment assets outside the UK.

Cost or valuation at 31 December 2023 is represented by:

	Unlisted investments £
Valuation in 2020	45,690
Valuation in 2021	10,341
Valuation in 2022	(41,368)
Valuation in 2023	5,564
Cost	239,637
	<u>259,864</u>

At the end of the year the market value of listed investments was £259,864.

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	54,067	17,010
Other debtors	18,757	59,546
	<u>72,824</u>	<u>76,556</u>

Case Training Services

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	3,836	7,200
Accrued expenses	2,362	8,788
	<u>6,198</u>	<u>15,988</u>

18. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
Unrestricted funds			
General Reserve	945,897	60,072	1,005,969
Restricted funds			
Centre of Excellence	1,082,486	(26,228)	1,056,258
TOTAL FUNDS	<u>2,028,383</u>	<u>33,844</u>	<u>2,062,227</u>

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General Reserve	875,629	(821,121)	5,564	60,072
Restricted funds				
Centre of Excellence	-	(26,228)	-	(26,228)
TOTAL FUNDS	<u>875,629</u>	<u>(847,349)</u>	<u>5,564</u>	<u>33,844</u>

Case Training Services

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General Reserve	1,130,317	(184,420)	945,897
Restricted funds			
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>
TOTAL FUNDS	<u>2,212,685</u>	<u>(184,302)</u>	<u>2,028,383</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General Reserve	618,027	(761,079)	(41,368)	(184,420)
Restricted funds				
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>
TOTAL FUNDS	<u>644,527</u>	<u>(787,461)</u>	<u>(41,368)</u>	<u>(184,302)</u>

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

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General Reserve	1,130,317	(124,348)	1,005,969
Restricted funds			
Centre of Excellence	1,079,868	(51,957)	1,027,911
James Reckitt	2,500	25,847	28,347
	<u>1,082,368</u>	<u>(26,110)</u>	<u>1,056,258</u>
TOTAL FUNDS	<u>2,212,685</u>	<u>(150,458)</u>	<u>2,062,227</u>

Case Training Services

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

18. 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 £
Unrestricted funds				
General Reserve	1,493,656	(1,582,200)	(35,804)	(124,348)
Restricted funds				
Centre of Excellence	-	(51,957)	-	(51,957)
James Reckitt	26,500	(653)	-	25,847
	<u>26,500</u>	<u>(52,610)</u>	<u>-</u>	<u>(26,110)</u>
TOTAL FUNDS	<u>1,520,156</u>	<u>(1,634,810)</u>	<u>(35,804)</u>	<u>(150,458)</u>

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

20. TAXATION

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

21. TRUSTEES' INDEMNITY INSURANCE

The company has indemnity insurance for officers and trustees of the company. The premium for 2023 amounted to £nil (2022: £817).

22. 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 unrestricted fund and any excess of income over expenditure is not to be distributed to members.

23. EMPLOYEE BENEFIT OBLIGATIONS

During the period the charitable company paid £9,972 (2022: £8,259) into defined contribution schemes. The expense and liability are allocated to unrestricted funds. There were £2,289 outstanding at the period end (2022: £2,280).