



CASE  
Training  
Services

# ANNUAL REPORT

## 2024



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

**Report of the Trustees and  
Financial Statements for the Year Ended 31 December 2024  
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 2024**

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	<b>Page</b>
<b>Report of the Trustees</b>	1 to 10
<b>Report of the Independent Auditors</b>	11 to 14
<b>Statement of Financial Activities</b>	15
<b>Balance Sheet</b>	16 to 17
<b>Cash Flow Statement</b>	18
<b>Notes to the Cash Flow Statement</b>	19
<b>Notes to the Financial Statements</b>	20 to 30
<b>Detailed Statement of Financial Activities</b>	31 to 32

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**Case Training Services**  
**Report of the Trustees**  
**for the Year Ended 31 December 2024**

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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 2024. 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.

This year has been one of steady progress, community impact, and strategic development as we continue to deliver high-quality training and support to adults with learning disabilities. This report captures the year's key milestones, challenges, and ambitions for the future.

**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 recognised as a leading provider of innovative, compassionate and inclusive 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.

**CASE TRAINING SERVICES ORGANISATIONAL CHART**

**Board of Trustees**  
Anita Bielby, John Deacon, Allan Robins, Pam Cavanagh

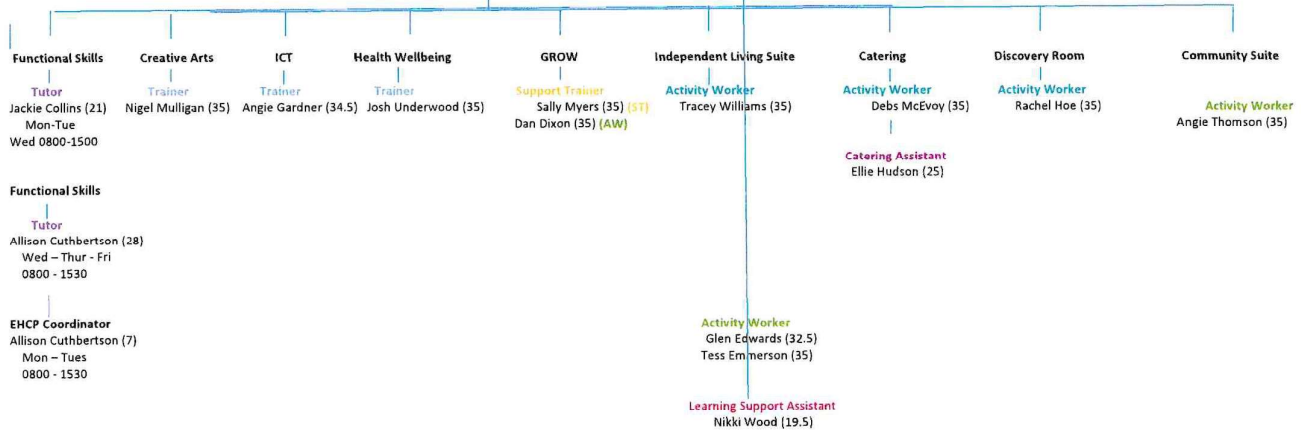
**CEO**  
Mark Cooke

HLAS –Accountant

HR Willerby Hill

**Finance Facilities and Central Services**  
Finance & Facilities Flo Render (35)  
CSS Admin & Reception Gina Green (35)  
CSS Hygiene Asst Emma Smith (35)

**Welfare Department**  
Welfare Officer Vikki Marshall (30) Mon-Fri 0800-1500  
Welfare Officer Kim Edwards (35)



**Case Training Services**  
**Report of the Trustees**  
**for the Year Ended 31 December 2024**

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**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The Charity exists to support adults with learning disabilities to lead meaningful, independent lives in their communities. Achieving our target of 300 full service days is central to this mission. Each service day represents a structured opportunity for our learners to engage in personal development, social inclusion, and vocational training. Reaching the 300-day target strengthens our ability to provide consistent, high-quality programming that builds learner confidence and long-term skills—thereby enhancing community integration and reducing social isolation.

**Strategies to Achieve Objectives:**

- Implement a robust scheduling system to minimise disruption and maximise attendance.
- Introduce flexible programming to accommodate learner needs and staff capacity.
- Engage in regular consultation with learners, families, and staff to improve service delivery.
- Build contingency planning into staff scheduling to ensure resilience against staff shortages.
- Work closely with local authorities and stakeholders to address barriers to attendance (e.g. transport, care provision).

**Measures to Assess Success:**

- Learner attendance tracking against the 300-day goal.
- Annual learner and staff surveys to assess satisfaction and effectiveness against CQC goals.
- Key Performance Indicators (KPIs), including engagement hours per learner and progression towards individual development plans.
- Service review meetings to evaluate learner outcomes and operational efficiency.

**Short-term Objectives:**

- Reach the full 300 service days in the upcoming year.
- Improve learner retention and satisfaction scores by 10%.
- Enhance staff training in behaviour support and specialist education.

**Long-term Objectives:**

- Expand services into additional local authority areas to reach more beneficiaries within the East Riding of Yorkshire
- Develop new vocational pathways and enhance the GROW horticulture programme.
- Invest in facilities and transport to remove barriers to access.
- Build a digital learning platform to complement on-site learning and offer remote access to rural learners.

**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.

**Case Training Services**  
**Report of the Trustees**  
**for the Year Ended 31 December 2024**

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**STRATEGIC REPORT**

**Achievement and performance**

**CHARITABLE ACTIVITIES**

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

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

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

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

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

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

CASE is unique in many ways, with a state-of-the-art building which features an independent living suite. We believe we have the best tutors and support workers, as we are the largest training provider of our kind in Hull and the surrounding area.

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

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

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

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

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

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

**Days of Service**

We began 2024 with a strong 284 service days.

By year-end, the total stood at 273. This temporary reduction between October and December was due to our bid to join the Hull City Council's DPS system. During this transition, numbers dropped due to natural leavers but have since stabilised following our successful approval.

**Strategic Initiatives and Achievements**

Infrastructure and Sustainability

**Case Training Services**  
**Report of the Trustees**  
**for the Year Ended 31 December 2024**

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**Solar Panel System Upgrade:** A major upgrade to our solar energy system has reduced our carbon footprint and created opportunities for future green funding. This will enable us to apply for additional grant funding in sustainable energy in the future.

**Community Room Refurbishment:** Launched in early 2024, our new Community Room offers therapeutic, holistic support. Initially operating two days a week, it has been a valued addition with plans to extend to a third day in 2025. This space will provide service users with opportunities to learn independent living skills in a relaxed environment while participating in community activities.

#### Program Highlights

**Creative Arts Exhibition:** Operating at near capacity five days a week, this vibrant programme has expanded its clay work with support from CHCP Grants and the Masonic Lodge.

**Annual Sports Day:** Hosted at Costello Stadium, this now-annual event was a huge success, welcoming participation from CHCP and NHS teams.

**Christmas Fayre:** Over 120 visitors attended our festive open day, with handmade items from each department. The celebrations also featured at the Beverley Minster Christmas Tree Festival.

#### Community Engagement

**Partnerships with Local Authorities:** We've further deepened relationships with Hull City Council and East Riding authorities, strengthening our role within the wider support network.

**Hosting Community Events:** CASE is now a key venue for local initiatives, including the Disability Partnership Board, Healthwatch forums, and NHS community events.

#### Challenges and Opportunities

##### Challenges

**Service Day Shortfall:** Despite a strong year, we fell slightly short of our annual target of three hundred service days.  
**Funding:** Ensuring sustainable financial support to maintain and expand our program offerings.

##### Opportunities

**Community Room Utilisation:** The new Community Room offers new possibilities for wellbeing programmes and community integration.

**Increased Community Engagement:** Building on our successful events and partnerships to further integrate with the community whilst increasing collaboration with local organisations to amplify impact.

##### Summary of Main Achievements:

- Successfully delivered 287 service days, a significant increase from the previous year.
- Expanded our vocational horticulture programme, GROW, to include a new training greenhouse.
- Developed stronger relationships with local employers, leading to more supported employment placements.
- Expanded our offer with an additional Community suite opened.

##### Impact on Beneficiaries and Society:

Our services continue to create measurable improvements in learner independence, confidence, and community involvement. Through structured daily programmes, learners build life skills, engage in meaningful social interaction, and access vocational experiences that enhance their long-term opportunities. The charity has also helped alleviate pressure on local social services by supporting carers and enabling more independent living.

**Case Training Services**  
**Report of the Trustees**  
**for the Year Ended 31 December 2024**

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**STRATEGIC REPORT**

**Financial review**

**Financial position**

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 £1,072,889 unrestricted and £1,048,294 restricted, giving a total of £2,121,183 sat in reserves.

Financial Position at Year-End: The charity ended the year in a strong financial position, with a healthy balance of unrestricted and restricted funds to support ongoing and future activities.

Impact of Significant Events: Increased revenue was partly driven by additional grant funding and higher learner placement volumes. Careful cost control and strategic investment contributed to this improvement.

Investments and Policy: Material investments are held in low-risk savings and deposit accounts to ensure liquidity. Our investment policy prioritises capital preservation and the availability of funds for operational needs.

Principal Risks and Mitigation: Key risks include reduced local authority funding and rising operational costs. We monitor funding environments closely and discuss risk mitigation strategies at quarterly Trustee meetings. Scenarios for managing sudden funding cuts are in place, including phased cost reductions and diversifying income streams.

Future Financial Considerations: Inflationary pressures and potential changes in government policy are being monitored. Plans to grow the charity's commercial income will support long-term sustainability.

Funding Sources: The charity continues to be primarily funded by local authorities, including Hull City Council (HCC) and East Riding of Yorkshire Council (ERYC), whose funding supports our core educational and community programmes.

**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 2024 figures this equates to funds of £457,919 (2023: £391,865).

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 £1,072,889 and restricted reserves of £1,048,294 at the balance sheet date.

**Case Training Services**  
**Report of the Trustees**  
**for the Year Ended 31 December 2024**

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**STRATEGIC REPORT**  
**FUTURE PLANS**

Program and Facility Enhancements

Restaurant Upgrades: Our kitchen now features a state-of-the-art Rational oven, enhancing both efficiency and training opportunities in our café programme.

Expansion of Training Programs: New training options will be introduced, shaped by learner feedback and emerging need and greater emphasis will be placed on career guidance, job placements, and real-world work experiences.

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.

Infrastructure Improvements

Technology Upgrades: Continued upgrades to support modern, accessible training experiences.

Staff Development: Invest in staff development to ensure high-quality instruction and support. As well as, ongoing staff development and training will ensure we continue delivering best-in-class support.

Building on the progress made, the charity aims to reach its 300 service day goal in the upcoming year. Insights from learner feedback and programme assessments have shaped our focus on more flexible and person-centred delivery.

Future plans include:

- Introducing new vocational training streams to meet learner demand.
- Investing in digital infrastructure for remote learning opportunities.
- Expanding fundraising and enterprise activities to supplement public funding.
- Enhancing community partnerships to support learner employment and social inclusion.

These plans ensure we allocate resources where they make the greatest difference to our learners and the communities they live in.

**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.

**Case Training Services**  
**Report of the Trustees**  
**for the Year Ended 31 December 2024**

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**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.

**Pay and Remuneration**

Pay and remuneration of personnel is reviewed annually by the Board of Trustees. Benchmarking against similar charities, inflationary factors, and performance metrics are all considered. Recommendations from the CEO are discussed collectively before any decisions are ratified.

**Risk Management Statement**

Major risks are reviewed by the Trustees quarterly, with a Risk Register in place to monitor financial, operational, and compliance risks. The charity acknowledges the uncertainty of future local authority funding, and has prepared contingency plans, including cost control and alternative income streams, to manage potential impacts.

**Conclusion**

2024 has been a year of meaningful progress for CASE Training Services. We are proud of what has been achieved and deeply grateful for the dedication of our team, the support of our partners, and the trust placed in us by our community. With the continued backing of the Board of Trustees, we look ahead to 2025 with confidence and determination to do even more for the people we serve.

Looking ahead to a milestone year, planning is already underway to celebrate CASE Training Services' 40th anniversary. A series of special events will be held throughout 2025 to reflect on our journey, honour our achievements, and bring together the people and partners who have shaped our story. These celebrations will not only mark our history but also serve as a launchpad for an exciting future.

**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

**Case Training Services**  
**Report of the Trustees**  
**for the Year Ended 31 December 2024**

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**Trustees**

Ms Anita Dawn Bielby  
Mr John Deacon  
Mr Allan Robins  
Mrs Pamela Mary Cavanagh

**CEO**

Mark Cooke

**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**

Virgin Money Bank Hull  
10-12 Paragon Street  
Hull  
HU1 3ND

**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.

Case Training Services

Report of the Trustees  
for the Year Ended 31 December 2024

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

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

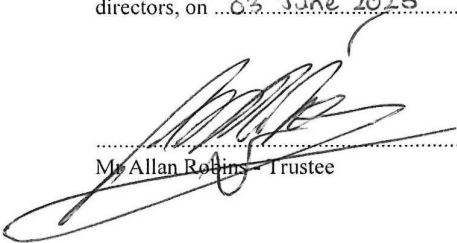
In so far as the trustees are aware:

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

**AUDITORS**

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

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on ~~03 June 2025~~ and signed on the board's behalf by:

  
.....  
Mr Allan Robbins - Trustee

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

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### **Opinion**

We have audited the financial statements of Case Training Services (the 'charitable company') for the year ended 31 December 2024 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 2024 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.

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 an auditor's report 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.

Extent to which our procedures are capable of detecting irregularities, including fraud:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the sector in which the company operates;
- We focused on specific laws and regulations which we considered may have a direct impact material effect on the financial statements, or the operations of the company which included the Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- Identified laws and regulations were communicated within the audit team and the team remained alert to instances of non-compliance throughout the audit.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to involve the completeness and timing of income recognition and the override of controls by management.

To address the risk of fraud in relation to revenue recognition, we:

- Performed detailed substantive testing to address completeness and accuracy of sales;
- Assessed the appropriateness and application of the accounting policy concerning income recognition; and
- Performed detailed cut-off testing either side of the balance sheet date.

To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions;
- Assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias;
- Investigated the rationale behind significant or unusual transactions.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

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A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

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 + 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: 03 June 2025

Case Training Services

Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31 December 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds as restated £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	893,501	-	893,501	837,475
Other trading activities	4	29,396	-	29,396	26,198
Investment income	5	27,581	-	27,581	11,956
<b>Total</b>		<u>950,478</u>	<u>-</u>	<u>950,478</u>	<u>875,629</u>
<b>EXPENDITURE ON</b>					
Raising funds	6	31,019	-	31,019	32,036
<b>Charitable activities</b>					
Governance Costs	7	60,828	-	60,828	58,079
Charitable Activities		797,322	26,670	823,992	732,917
<b>Total</b>		<u>889,169</u>	<u>26,670</u>	<u>915,839</u>	<u>823,032</u>
Net gains on investments		<u>-</u>	<u>-</u>	<u>-</u>	<u>5,564</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>61,309</u>	<u>(26,670)</u>	<u>34,639</u>	<u>58,161</u>
<b>Transfers between funds</b>	19	<u>(18,706)</u>	<u>18,706</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>42,603</u>	<u>(7,964)</u>	<u>34,639</u>	<u>58,161</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>					
As previously reported		1,005,969	1,056,258	2,062,227	2,028,383
Prior year adjustment	14	24,317	-	24,317	-
<b>As restated</b>		<u>1,030,286</u>	<u>1,056,258</u>	<u>2,086,544</u>	<u>2,028,383</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>1,072,889</u></u>	<u><u>1,048,294</u></u>	<u><u>2,121,183</u></u>	<u><u>2,086,544</u></u>

The notes form part of these financial statements

**Case Training Services**

**Balance Sheet  
31 December 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds as restated £
<b>FIXED ASSETS</b>					
Tangible assets	15	81,936	1,048,294	1,130,230	1,135,210
Investments	16	500,000	-	500,000	259,864
		<u>581,936</u>	<u>1,048,294</u>	<u>1,630,230</u>	<u>1,395,074</u>
<b>CURRENT ASSETS</b>					
Debtors	17	114,634	-	114,634	72,824
Cash at bank and in hand		385,458	-	385,458	624,844
		<u>500,092</u>	<u>-</u>	<u>500,092</u>	<u>697,668</u>
<b>CREDITORS</b>					
Amounts falling due within one year	18	(9,139)	-	(9,139)	(6,198)
		<u>490,953</u>	<u>-</u>	<u>490,953</u>	<u>691,470</u>
<b>NET CURRENT ASSETS</b>					
		<u>490,953</u>	<u>-</u>	<u>490,953</u>	<u>691,470</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>1,072,889</u>	<u>1,048,294</u>	<u>2,121,183</u>	<u>2,086,544</u>
<b>NET ASSETS</b>					
		<u>1,072,889</u>	<u>1,048,294</u>	<u>2,121,183</u>	<u>2,086,544</u>
<b>FUNDS</b>					
Unrestricted funds	19			1,072,889	1,030,286
Restricted funds				1,048,294	1,056,258
				<u>2,121,183</u>	<u>2,086,544</u>
<b>TOTAL FUNDS</b>					
				<u>2,121,183</u>	<u>2,086,544</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

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

The trustees acknowledge their responsibilities for

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

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

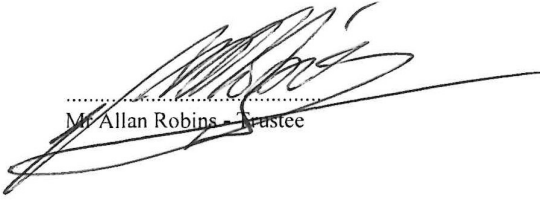
The financial statements were approved by the Board of Trustees and authorised for issue on 03 June 2025 and were signed on its behalf by:

The notes form part of these financial statements

Case Training Services

Balance Sheet - continued  
31 December 2024

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.....  
Mr Allan Robins - Trustee

The notes form part of these financial statements

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**Case Training Services**  
**Cash Flow Statement**  
**for the Year Ended 31 December 2024**

		2024	2023
	Notes	£	as restated £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	28,471	73,890
Net cash provided by operating activities		<u>28,471</u>	<u>73,890</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(55,302)	(58,604)
Purchase of fixed asset investments		(500,000)	-
Sale of fixed asset investments		259,864	-
Interest received		27,581	11,956
Net cash used in investing activities		<u>(267,857)</u>	<u>(46,648)</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
		(239,386)	27,242
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>624,844</u>	<u>597,602</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>385,458</u></u>	<u><u>624,844</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 2024**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES	2024	2023	
	£	as restated £	
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	34,639	58,161	
<b>Adjustments for:</b>			
Depreciation charges	60,282	39,307	
Losses on investments	-	(5,564)	
Interest received	(27,581)	(11,956)	
(Increase)/decrease in debtors	(41,810)	3,732	
Increase/(decrease) in creditors	2,941	(9,790)	
<b>Net cash provided by operations</b>	<u>28,471</u>	<u>73,890</u>	
<b>2. ANALYSIS OF CHANGES IN NET FUNDS</b>			
	At 1.1.24	Cash flow	At 31.12.24
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	624,844	(239,386)	385,458
	<u>624,844</u>	<u>(239,386)</u>	<u>385,458</u>
<b>Total</b>	<u>624,844</u>	<u>(239,386)</u>	<u>385,458</u>

The notes form part of these financial statements

## Case Training Services

### Notes to the Financial Statements for the Year Ended 31 December 2024

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#### 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.

Monetary amounts in these financial statements are rounded to the nearest whole £1. The financial statements are presented in sterling which is also the functional currency of the company.

##### **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.

##### **Changes in accounting policies**

During the period under review, it was established that the prior motor vehicles depreciation policy was overly aggressive and therefore, it has been reviewed and changed from 25% on cost, to 10% on cost.

##### **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.

Other donations are recognised when the charity has confirmation of both the amount and settlement date. In the event of donations pledged but not received, the amount is accrued for where the receipt is probable.

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.

##### **Debtors**

Debtors include amounts owed to the charity for the provision of services or amounts the charity has paid in advance for the goods and services it will receive. Debtors also include amounts receivable on grant funding to which the charity is entitled.

Debtors are measured at their recoverable amounts.

## Case Training Services

### Notes to the Financial Statements - continued for the Year Ended 31 December 2024

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#### 2. ACCOUNTING POLICIES - continued

##### **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.

##### **Creditors**

A liability is recognised for the amount that the charity anticipates it will pay to settle the debt or the amount it has received as an advance payment for the services it must provide. Liabilities are measured at their settlement amount.

##### **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	- 10% 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 and other policies**

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.

**Case Training Services**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024**

**2. ACCOUNTING POLICIES - continued**

**Financial instruments and other policies**

**Redundancy and termination benefits**

Redundancy and termination benefits are recognised as expenditure. Amounts provided are in respect of settlement of employment agreements made between the entity and employed individual.

**3. DONATIONS AND LEGACIES**

	2024	2023 as restated
	£	£
General Gifts & Donations	22,211	19,261
Grants	871,290	818,214
	<u>893,501</u>	<u>837,475</u>

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

	2024	2023 as restated
	£	£
Hull City Council	623,790	585,099
East Riding of Yorkshire Council	247,500	226,680
Essex City Council	-	6,435
	<u>871,290</u>	<u>818,214</u>

**4. OTHER TRADING ACTIVITIES**

	2024	2023 as restated
	£	£
Other fundraising events	6,320	4,729
Catering Income	22,206	19,810
Sundry Income	520	395
Gardening Income	350	1,264
	<u>29,396</u>	<u>26,198</u>

**5. INVESTMENT INCOME**

	2024	2023 as restated
	£	£
Deposit account interest	27,581	11,956
	<u>27,581</u>	<u>11,956</u>

Case Training Services

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024

6. RAISING FUNDS

Other trading activities

	2024	2023 as restated
	£	£
Purchases	<u>31,019</u>	<u>32,036</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Governance Costs	-	60,828	60,828
Charitable Activities	<u>821,541</u>	<u>2,451</u>	<u>823,992</u>
	<u>821,541</u>	<u>63,279</u>	<u>884,820</u>

8. SUPPORT COSTS

	Governance costs £
Governance Costs	60,828
Charitable Activities	<u>2,451</u>
	<u>63,279</u>

9. NET INCOME/(EXPENDITURE)

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

	2024	2023 as restated
	£	£
Depreciation - owned assets	<u>59,559</u>	<u>59,091</u>

10. AUDITORS' REMUNERATION

	2024	2023 as restated
	£	£
Fees payable to the charity's auditors and their associates for the audit of the charity's financial statements	<u>8,352</u>	<u>8,352</u>

**Case Training Services**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024**

**11. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**Trustees' expenses**

During the period under review, expenses of £383 (2023: £344) were paid to Mr A Robins, to cover expenses incurred when on an SEN training course.

**12. STAFF COSTS**

	2024	2023 as restated
	£	£
Wages and salaries	551,861	480,296
Social security costs	41,691	36,767
Other pension costs	<u>10,671</u>	<u>9,972</u>
	<u>604,223</u>	<u>527,035</u>

Included in the above staff costs, there is a termination benefit of £42,435 (2023: £nil) paid to an ex-employee upon their termination.

The key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. The total remuneration (including taxable benefits and employer's pension contributions) of the key management personnel for the year was £191,439 (2023: £173,829).

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

	2024	2023 as restated
Management	2	2
Administration and services	<u>19</u>	<u>19</u>
	<u>21</u>	<u>21</u>

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

	2024	2023 as restated
£60,001 - £70,000	<u>1</u>	<u>1</u>

**Staff costs and emoluments (continued)**

	2024	2023
	£	£
Numbers of full time employees or full time equivalents		
The average number of total staff employed in the year was	<u>21</u>	<u>21</u>
The average number of part time staff employed in the year was	4	4
The average number of full time staff employed in the year was	17	17
The estimated full time equivalent number of all staff employed in the year	20	20
Above figure = 4 part time staff equate to 3 full time staff members		

Case Training Services

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024

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**13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds	Restricted funds	Total funds as restated
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	837,475	-	837,475
Other trading activities	26,198	-	26,198
Investment income	11,956	-	11,956
<b>Total</b>	<u>875,629</u>	<u>-</u>	<u>875,629</u>
<b>EXPENDITURE ON</b>			
Raising funds	32,036	-	32,036
<b>Charitable activities</b>			
Governance Costs	58,079	-	58,079
Charitable Activities	706,689	26,228	732,917
<b>Total</b>	<u>796,804</u>	<u>26,228</u>	<u>823,032</u>
Net gains on investments	5,564	-	5,564
<b>NET INCOME/(EXPENDITURE)</b>	<u>84,389</u>	<u>(26,228)</u>	<u>58,161</u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	945,897	1,082,486	2,028,383
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>1,030,286</u></u>	<u><u>1,056,258</u></u>	<u><u>2,086,544</u></u>

**14. PRIOR YEAR ADJUSTMENT**

During the audit of the 2024 financial statements, it was discovered that the motor vehicle depreciation policy was overly aggressive at 25% on cost and it was agreed to change the policy to 10% on cost. The overall adjustment reflected in the prior year financial statements was an overall increase in net reserves of £20,370.

Case Training Services

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024

15. TANGIBLE FIXED ASSETS

	Centre of Excellence £	Long leasehold £	Gardening equipment £	Plant and machinery £
<b>COST</b>				
At 1 January 2024	1,311,366	346,403	698	22,004
Additions	22,154	-	1,436	2,679
Disposals	-	-	(698)	-
At 31 December 2024	<u>1,333,520</u>	<u>346,403</u>	<u>1,436</u>	<u>24,683</u>
<b>DEPRECIATION</b>				
At 1 January 2024	258,556	346,403	698	9,741
Charge for year	26,670	-	215	3,703
Eliminated on disposal	-	-	(698)	-
At 31 December 2024	<u>285,226</u>	<u>346,403</u>	<u>215</u>	<u>13,444</u>
<b>NET BOOK VALUE</b>				
At 31 December 2024	<u>1,048,294</u>	<u>-</u>	<u>1,221</u>	<u>11,239</u>
At 31 December 2023	<u>1,052,810</u>	<u>-</u>	<u>-</u>	<u>12,263</u>
	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>				
At 1 January 2024	52,542	43,194	75,734	1,851,941
Additions	8,829	-	19,481	54,579
Disposals	-	-	(15,930)	(16,628)
At 31 December 2024	<u>61,371</u>	<u>43,194</u>	<u>79,285</u>	<u>1,889,892</u>
<b>DEPRECIATION</b>				
At 1 January 2024	22,607	18,877	59,849	716,731
Charge for year	8,606	4,330	16,035	59,559
Eliminated on disposal	-	-	(15,930)	(16,628)
At 31 December 2024	<u>31,213</u>	<u>23,207</u>	<u>59,954</u>	<u>759,662</u>
<b>NET BOOK VALUE</b>				
At 31 December 2024	<u>30,158</u>	<u>19,987</u>	<u>19,331</u>	<u>1,130,230</u>
At 31 December 2023	<u>29,935</u>	<u>24,317</u>	<u>15,885</u>	<u>1,135,210</u>

Case Training Services

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024

16. FIXED ASSET INVESTMENTS

	Unlisted investments £
<b>MARKET VALUE</b>	
At 1 January 2024	259,864
Additions	500,000
Disposals	(259,864)
	<u>500,000</u>
At 31 December 2024	500,000
<b>NET BOOK VALUE</b>	
At 31 December 2024	<u>500,000</u>
At 31 December 2023	<u>259,864</u>

There were no investment assets outside the UK.

Cost or valuation at 31 December 2024 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
Valuation in 2024	(20,227)
Cost	500,000
	<u>500,000</u>

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023 as restated
	£	£
Trade debtors	53,042	54,067
Other debtors	61,592	18,757
	<u>114,634</u>	<u>72,824</u>

Case Training Services

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023 as restated
	£	£
Trade creditors	5,528	3,836
Social security and other taxes	2,179	2,289
Accrued expenses	1,432	73
	<u>9,139</u>	<u>6,198</u>

19. MOVEMENT IN FUNDS

	At 1.1.24 £	Prior year adjustment £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
<b>Unrestricted funds</b>					
General Reserve	1,005,969	24,317	61,309	(18,706)	1,072,889
<b>Restricted funds</b>					
Centre of Excellence	1,056,258	-	(26,670)	18,706	1,048,294
<b>TOTAL FUNDS</b>	<u>2,062,227</u>	<u>24,317</u>	<u>34,639</u>	<u>-</u>	<u>2,121,183</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General Reserve	950,478	(889,169)	61,309
<b>Restricted funds</b>			
Centre of Excellence	-	(26,670)	(26,670)
<b>TOTAL FUNDS</b>	<u>950,478</u>	<u>(915,839)</u>	<u>34,639</u>

Case Training Services

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General Reserve	945,897	84,389	1,030,286
<b>Restricted funds</b>			
Centre of Excellence	1,082,486	(26,228)	1,056,258
<b>TOTAL FUNDS</b>	<u>2,028,383</u>	<u>58,161</u>	<u>2,086,544</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General Reserve	875,629	(796,804)	5,564	84,389
<b>Restricted funds</b>				
Centre of Excellence	-	(26,228)	-	(26,228)
<b>TOTAL FUNDS</b>	<u>875,629</u>	<u>(823,032)</u>	<u>5,564</u>	<u>58,161</u>

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

	At 1.1.23 £	Prior year adjustment £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
<b>Unrestricted funds</b>					
General Reserve	945,897	24,317	145,698	(18,706)	1,097,206
<b>Restricted funds</b>					
Centre of Excellence	1,082,486	-	(52,898)	18,706	1,048,294
<b>TOTAL FUNDS</b>	<u>2,028,383</u>	<u>24,317</u>	<u>92,800</u>	<u>-</u>	<u>2,145,500</u>

## Case Training Services

### Notes to the Financial Statements - continued for the Year Ended 31 December 2024

#### 19. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General Reserve	1,826,107	(1,685,973)	5,564	145,698
<b>Restricted funds</b>				
Centre of Excellence	-	(52,898)	-	(52,898)
<b>TOTAL FUNDS</b>	<u>1,826,107</u>	<u>(1,738,871)</u>	<u>5,564</u>	<u>92,800</u>

#### 20. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

#### 21. TRANSFER IN FUNDS

During the period under review, there was a transfer of funds from unrestricted into the restricted. This was to net off expenses allocated to the restricted fund and to ensure the restricted fund balance stays in line with the value of the Centre of Excellence Building.

#### 22. TAXATION

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

#### 23. 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.

#### 24. EMPLOYEE BENEFIT OBLIGATIONS

During the period the charitable company paid £10,671 (2023: £9,972) into defined contribution schemes. The expense and liability are allocated to unrestricted funds. There were £2,179 outstanding at the period end (2023: £2,079).