



Promoting Justice, Health, Education & Social Development

18 – 22 Ashwin Street, Dalston, London E8 3DL



Tel: +44 (0) 844 478 0015
Mob: +44 (0) 795 695 2645
Fax: +44 (0) 872 115 8436
E-mail: info@cara-online.org
Website: www.cara-online.org

Central Africa's Rights & AIDS (CARA) Society
(A Company Limited by Guarantee)

TRUSTEES' REPORT & ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2019



Charity Registration No. 1135610

Company Registration No. 06673504 (England and Wales)

Company No. 06673504 - Charity No. 1135610 - HMRC No.: XT12788
OISC No. N200500010 - ICO No.: Z154587X - Debt Counselling Group Licence No. G900014

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CENTRAL AFRICA'S RIGHTS & AIDS (CARA) SOCIETY
(A company limited by Guarantee)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees: Mr Abdilahi Dahir NUR, DIPSW BA (Hon's) LLM – Director
Mr Nduli Marcel MBUIMA – Director
Mr Jean-Louis NGAMUNA-TAMPA, BSc (Hon's) – Director
Ms Constantine Wayinu Emily NGAMUKWHUOM – Director

Secretary: Ms Almonda Bumi COLE, BA (Hon's)

Charity Number: 1135610

Company Number: 06673504

Registered Office: 18 - 22 Ashwin Street
Dalston
Hackney
London
United Kingdom
E8 3DL

Bankers: HSBC Bank PLC
312 Seven Sisters Road
Finsbury Park
London
N4 2AW

CENTRAL AFRICA'S RIGHTS & AIDS (CARA) SOCIETY
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TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 March 2019 (cont)

TRUSTEES' REPORT

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, have the pleasure of submitting their report with the financial statements of the charity for the year ended 31 March 2019. CARA's 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 (FI4S 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

CARA's objects and its principal activities continue to be that of providing free accessible advice and representation to the local community. The charity has the general aim of improving the quality of life for anyone living in London and in the UK-wide who are on low incomes by working towards its principal activity, and improving rights and access of those rights by the wider community. We aim to assist immigrants and asylum seekers mostly people from the African community who are living in the United Kingdom by relieving those who are in need by reason of poverty, sickness and distress. We also promote the advancement of education and training and the provision of recreational facilities in the interest of social welfare with the object of improving good health and their condition of life.

The strategies employed to achieve the charity's objectives include:

- (i) Improving the community members' knowledge of their rights through education and policy;
- (ii) Encouraging our members of the community to participate in governance of CARA;
- (iii) Where possible bringing test cases that are capable of bringing about widespread changes to the rights of members of the local community and UK-wide;
- (iv) Targeting those in need for social welfare law advice with high quality specialist services of CARA's staff and volunteers;

Development, activities and achievements this year

CARA continues to work in collaboration with other pro-bono law firms, including local solicitors and charities. Our caseworkers have helped over 8780 separate problems/issues and opened over 2200 new cases in the areas such as housing, homelessness, immigration, employment, debt and distribution of free condoms and sexual health leaflets. In addition, our daily telephone help line provided immediate practical advice and information in all general areas of law.

CARA also assisted our members and other people from the community by providing them goods obtained from the In-Kind Direct, Giving World and other donors.

Public Benefit

The trustees consider that the objectives and aims of the charity described above, enable it to meet its obligations to the Charity Commission to deliver advice and assistance to the local community throughout England and Wales.

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 March 2019 (cont)

Financial Review

Cara's Financial activities are the provision of a range of life-changing services to underprivileged communities living in some of London and Britain's socially deprived areas. As such, and because of lack of grant at local or national level, we rely on our members and the generosity of good-willed individuals to continue coming in aid of those in need of our services in United Kingdom and Africa. As described earlier in this report, we have made excellent progress against most of the objectives we set for the year. We have provided our charity's service users with services that meet their needs, wishes and wants. We are currently exploring ways to review our business plans as well as new fundraising strategies to enable us to continue with our services. And although the financial position of the charity is not better than anticipated, we are grateful to our funders, donors and other stakeholders – notably, the Bootstrap Ltd (Charity No. 275489), In-kind Direct, Giving World Online, Brook and Public Health England (PHE), Come Correct (or CCard) Scheme for the free condom distribution, Mrs Amanda Levet, Community African Network (CAN), Hackney African Forum (HaAFO), Awards for All, Hackney Councils, Hackney PCT, Hackney Business Link, Middlesex Legal Centre, CASA UK, AdviceUK and OISC for their contributions and invaluable input for CARA's development.

Our total income for the year was up to £83,769 from £60,015 for last year while total expenditure for the year was £83,475 compared to £60,012 for the previous year. The major sources of income received during the year were from online donations from members of the public. A total of £83,769 unrestricted income was received during the year from donations from the general members of the public.

FUTURE PLANS

Objectives for 2019/2020 & Strategic Development

Changes in the national benefits system continue to have a significant impact on our work. As in last year, we have experienced increased demand from distressed service users moving from long term Employment and Support Allowance/Incapacity Benefits to Universal Credit and also the other change from Disability Living Allowance to Personal Independence Payment (PIP) at a time when other voluntary agencies in Hackney have had to close their doors due to the lack of funding. These changes have made CARA to invest more time and resources in training its staff and volunteers in order to devise new ways to support most disadvantaged groups in the community.

Additionally, our charity wishes to be exempted at OISC Level 3 as well as to have specialist immigration advisers to represent service users at bail and appeal hearings before an Immigration Judge at the First-tier Tribunal (Immigration and Asylum Chamber). CARA is still working on securing funds that will allow us to employ both a Solicitor and a Barrister whose task will include dealing with our service users on a full-time basis.

Other future plans include:

- Raising the standard of living of individuals through training in skills that will help them and their families to be self reliant and capable for better jobs;
- Increase awareness on health and social inclusions and encourage individuals to improve their wellbeing by organising workshops and focus groups;
- Increase the involvement of youth in activities that improve their understanding of their culture through reading and writing their cultural language.
- Develop a programme for work with street kids in Africa;
- Reduce crime through activities that raise awareness of the dangers involved and how best to deny or avoid violence;

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 March 2019 (cont)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

New Trustees undergo an orientation day to brief them on the legal obligations under charity and company law, the constitutional documents, decision making processes, business planning and financial procedures and performance.

Risk Management

The Trustees have conducted a review of the major risks to which the charity is exposed. This is updated regularly, at each management committee and in ad-hoc meetings as necessary. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal financial control risks are minimised by the implementation of procedures for authorisation of all transactions; in particular, online transactions require the authority of two nominated authorisers. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the office and also when staffs are out visiting clients. The Risk Assessment has been updated.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of CARA 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 gives 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:

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business;
- make judgments and estimates that are reasonable and prudent;
- observe the methods and principles in the Charity SORP;
- select suitable accounting policies and then apply them consistently;

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time Financial position of the charitable the company and to enable them to ensure that the financial statements comply with 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 CARA's trustees are aware:

- 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; and,
- there is no relevant audit information of which the charitable company's auditors are unaware;

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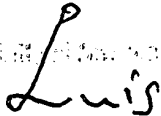
TRUSTEES' REPORT FOR THE YEAR ENDED 31 March 2019 (cont)

Asset Cover for Funds

Note 5 sets out an analysis of the assets attributable to the various funds and a description of trusts.

These assets are sufficient to meet the charity's obligations on a fund-by-fund basis.

This report was approved by our charity's Board of Trustees.



.....
Mr Jean-Louis NGAMUNA-TAMP A - Director

Dated: 15 December 2019

CENTRAL AFRICA'S RIGHTS & AIDS (CARA) SOCIETY
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INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2019

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of Company Law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Secretaries and Administrators.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act);
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's qualified statement

In connection with my examination, no matters have come to my attention:

1. which gives me reasonable cause to believe that in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached for the year ended 31 March 2019.



C. Ngoro, FCCA, ACIS, MBL (unisa)
Globalco Services Limited
65 Bicknoller Road
Enfield
EN1 3NW

Date: 15th day of December 2019

CENTRAL AFRICA'S RIGHTS & AIDS (CARA) SOCIETY
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STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2019

	Notes	Unrestricted Funds	Restricted Funds	2019 Total Funds	2018 Funds
		£	£	£	£
Incoming Resources					
<u>From Generated Funds</u>	2				
Voluntary Income		83,769	-	83,769	57,163
Other income		-	-	-	2,852
Total Incoming Resources		83,769	-	83,769	60,015
<u>Resources Expended</u>	3				
Cost of Generating Funds					
Cost of generating voluntary income		2,319	-	2,319	3,509
Charitable Activities		78,664	-	78,664	53,962
Governance Costs		2,492	-	2,492	2,541
Total resources expended		83,475	-	83,475	60,012
Net Income (Loss) for the year					
Net movement in funds		294	-	294	3
Fund balances brought forward		1,110	-	1,110	1,107
Balances carried forward	5	1,404	-	1,404	1,110

CENTRAL AFRICA'S RIGHTS & AIDS (CARA) SOCIETY
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BALANCE SHEET AS AT 31 MARCH 2019

	Notes	2019 £	2018 £
Fixed assets			
Tangible fixed assets	8	<u>1,065</u>	<u>550</u>
Current assets			
Cash at bank and in hand		539	760
Creditors:			
Amounts falling due within one year	7	<u>(200)</u>	<u>(200)</u>
Net current assets		<u>339</u>	<u>560</u>
Net assets		<u>1,404</u>	<u>1,110</u>
Funds			
Unrestricted funds	6	<u>1,404</u>	<u>1,110</u>
		<u>1,404</u>	<u>1,110</u>

The company is entitled to exemption from audit under section 477 (2) of the Companies Act 2006 for the year ended 31 March 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2019 in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for:

- Ensuring that the company keeps accounting records which comply with Section 386 of the Companies Act 2006 and
- Preparing financial statements which give a true and fair view of the state of affairs of the company at the end of each financial year and its profit and loss account for the financial year in accordance with the requirements of Section 393 and which otherwise comply with the requirements of the Companies Act 2006 relating to company accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to Companies subject to the Small Companies' regime.

The financial statements were approved by the board of directors on 15/12/2019
and were signed on their behalf by

Luis

Mr Jean-Luis NGAMUNA-TAMPA – Director

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

1. Accounting Policies

1.1 Basis of preparation

The accounts have been prepared under the historic cost convention.

The charity has taken advantage of the exemption in Financial Reporting Standard No. 1 from the requirement to produce a cash flow statement on the grounds that it is a small charity.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Companies Act 2006.

1.2 Incoming resources

All incoming resources are reflected in the accounts when the company is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1.3 Resources expended

All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent to the use of the resource.

1.4 Fixed assets and depreciation

Fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost over the useful life of the assets as follows:

Computer equipment – over two years.

1.5 Fund accounting

Unrestricted funds are expendable at the discretion of the directors in furtherance of the objects of the organisation. The fund comprises the accumulated surpluses and deficits of unrestricted income and expenditure.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019 (continued)

2. Incoming Resources

	Restricted	Unrestricted	Total 2019	Total 2018
	£	£	£	£
Voluntary income	-	83,769	83,769	57,163
Other income	-	-	-	2,852
	<u>-</u>	<u>83,769</u>	<u>83,769</u>	<u>60,015</u>

3. Resources expended

	Fundraising	Education	HIV/AIDS Awareness	Advice & Advocacy	Disability Awareness	Governance	Total 2019	Total 2018
	£	£	£	£	£	£	£	£
Printing	-	43	64	149	171	-	427	62
Publishing & distribution	-	-	-	-	-	-	-	-
Publicity	291	644	821	2,254	2,430	-	6,440	3,509
Telephone	145	290	290	1,014	1,014	145	2,898	3,045
Rent & Rates	141	281	281	1,566	985	141	3,395	2,302
Accountancy	-	-	-	-	-	200	200	336
Stationary & Postage	16	33	33	115	115	16	329	460
Travel & subsistence	182	67	1,568	1,036	635	-	3,488	2,098
Medical fees	-	-	-	5,625	-	-	5,625	2,464
Condom distribution	-	-	-	-	-	-	-	-
Volunteer training & welfare	-	-	3,996	2,664	-	-	6,660	6,507
Subscriptions	-	-	-	-	-	279	279	156
Fees	-	11,421	-	-	-	-	11,421	7,962
Bank charges	-	-	-	-	-	-	-	-
Advocacy, Advice counselling	-	-	-	-	-	-	-	-
Other administration costs	1,463	2,868	2,868	13,849	10,038	1,406	32,492	28,446
Insurance	-	-	-	-	-	224	224	462
Depreciation	81	162	162	565	565	81	1,615	551
Hardship alleviation	-	-	7,562	-	-	-	7,562	1,597
Foreign Commonwealth Office	-	-	-	420	-	-	420	55
Total resources expended	<u>2,319</u>	<u>15,809</u>	<u>17,644</u>	<u>29,257</u>	<u>15,954</u>	<u>2,492</u>	<u>83,475</u>	<u>60,012</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019 (continued)

4. Staff costs

The company had no paid staff during the year.

5. Analysis of assets between funds

	Restricted	Unrestricted	Total Funds 2019	Total Funds 2018
	£	£	£	£
Cash	-	539	539	760
Current liabilities	-	(200)	(200)	(200)
Fixed assets	-	1,065	1,065	550
	<u>-</u>	<u>1,404</u>	<u>1,404</u>	<u>1,110</u>

6. Funds

	At 31 March 2018	Incoming Resource	Outgoing Resources	Transfers	At 31 March 2019
	£	£	£	£	£
Restricted funds	-	-	-	-	-
Unrestricted funds	1,110	83,769	(83,475)	-	1,404
	<u>1,110</u>	<u>83,769</u>	<u>(83,475)</u>	<u>-</u>	<u>1,404</u>

7. Creditors falling due within one year

	At 31 March 2019	At 31 March 2018
Accruals and other	<u>200</u>	<u>200</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019 (continued)

8. Fixed assets

Office Equipment

	2019 £	2018 £
Cost		
At the start of the year	9,184	8,084
Additions during the year	2,130	1,100
Disposal in the year	-	-
	<u>11,314</u>	<u>9,184</u>
Depreciation		
At the start of the year	8,634	8,084
Charge for the year	1,615	550
Disposal in the year	-	-
	<u>10,249</u>	<u>8,634</u>
Net book value 31 March 2019	<u>1,065</u>	<u>550</u>
Net book value 31 March 2018	<u>550</u>	<u>-</u>