



Promoting Justice, Health, Education & Social Development

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

TRUSTEES' REPORT & ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2020

TUESDAY



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COMPANIES HOUSE

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 2020

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TRUSTEES' REPORT

Directors' Report for the year ended 31st March 2020

The Board of Directors are pleased to submit their report and independently examined financial statements for the year ended 31st March 2020.

Reference and Administrative Information

CARA is a charitable company limited by guarantee, incorporated as a company on 14 August 2008.

The company was established under a Memorandum of Association which established the objects and the powers of the charitable company and is governed under its Articles of Association.

CARA is a registered charity (number 1135610) and is constituted as a company limited by guarantee (number 06673504). Its objects, powers and other constitutional matters are set out in its Memorandum and Articles of Association. These financial statements comply with current statutory Memorandum and Articles of Association and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Registered office: CARA, 18 - 22 Ashwin Street, Dalston, Hackney, London E8 3DL.

Directors

The directors of the company are its trustees for the purpose of charity law but throughout this report are collectively referred to as the directors. The directors serving during the year and since the year end were as follows:

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

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

OBJECTS AND ACTIVITIES

Objectives and aims

The charity's principal objective and activity is to provide legal advice to the residents of the UK-wide. Its fundamental aims are to provide free legal advice and representation for the people who live or work in the UK and Africa.

This will be achieved by: -

- i. the provision of high-quality specialist free legal advice, information, condoms, foods and other charitable services in the areas set out in our governing document;
- ii. encouraging participation in governance of CARA by the local residents;
- iii. improving residents' knowledge of their rights through education and policy work;
- iv. ensuring a strong and sustainable legal services for members of the public;

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- v. Improving the community members' knowledge of their rights through education and policy;
- vi. Encouraging our members of the community to participate in governance of CARA;
- vii. 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;
- viii. Targeting those in need for social welfare law advice with high quality specialist services of CARA's staff and volunteers;

Principal charitable activities

The principal charitable activity of CARA is in seeking to meet the above aims. We deliver our services through our office in London.

Public Benefit

CARA provides a range of services as detailed in pursuance of its charitable aims. In setting our objectives each year the Directors have regard to the Charity Commission's guidance on public benefit and ensure activities we undertake are in line with our charitable objectives and aims.

The Directors are satisfied that the Company's activities throughout the year provided public benefit because it delivered aid and assistance to the residents of the UK-wide and those working in the area.

Review of Achievements and Performance

CARA provided free legal advice and representation in housing, employment, community care, asylum and immigration, public law, debt and welfare benefits.

Being an unfunded charity, CARA has been struggling financially in order to its legal advice and other charitable services to clients, especially those referred by other local advice agencies. We were able to run a number of projects for local residents, including those experiencing difficulties with debt, those affected by the cuts to welfare benefits provision and those needing assistance with immigration and employment rights law.

We distributed free condoms and sexual health leaflets and also assisted members of the public with free foods and free goods obtained from the In-Kind Direct, Giving World and other donors.

Financial Review

The charity has had a challenging year financially. Income on its Unrestricted Funds was **£82,150** (2019 - £83,769). The Charity generated a surplus during the year of **£1,368** (2019 – £294). Free reserves (that is, funds which are neither restricted nor designated) increased from £1,404 to £2,773 at 31 March 2020.

CARA is in the process of restructuring its services and its finances to create a more sustainable model.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

CARA is a charitable company limited by guarantee, incorporated as a company on 14 August 2008 and registered as a Charity on 21 April 2010.

The company was established under a Memorandum of Association which established the objects and the powers of the charitable company and is governed under its Articles of Association.

Recruitment and appointment of new trustees

The Directors as charity trustees have control of CARA and its property and funds.

New Trustees are recruited via the Annual General Meeting. Induction and training of board members takes place during the Board of Trustees' meetings. They 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.

Organisational Structure

It is the Board's duty to:

- Establish the guiding principles and policies for the organisation (through the decision-making process outlined below).
- To delegate responsibility and authority to those who are responsible for enacting the principles and policies (e.g. the Trustees).
- To monitor compliance with those guiding principles and policies.
- To ensure that Staff and Board alike are held accountable for their performance.

The Board of Trustees delegates the day-to-day management to the CEO. Individual areas of law practiced are supervised by suitably qualified members of staff.

Governance

Responsible governance of the company is exercised through the Board of Trustees who are all directors of the company ('the Board'). The Board is made up of independent lay members who are responsible for the conduct of the charity and for ensuring that it satisfies all legal and contractual obligations. The directors are volunteers and are not remunerated for their time.

The Board is responsible for setting the strategic direction of the company and is ultimately accountable for how effectively the company meets the defined aims through direct charitable activity. The Board employs executive, administrative and operational staff to engage in activities related to governance as defined by SORP (FRS102) such as strategic planning and direct charitable activities such as advice services to service users.

The Board meets at least four times a year. The Board delegates day to day responsibility to the Chief Executive who is required to attend Board meetings and to report on all operational and financial matters including staff matters and service delivery.

Principle Risks and Uncertainties

The Company undertakes periodic reviews for different areas of risk including, insurance cover; health and safety policies in the workplace; working with vulnerable people; financial affairs; personnel practices and information technology. In relation to these matters, and apart from matters completely outside the Company's control, the Directors consider that the risks to which the Company is subject have been mitigated to a satisfactory level.

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The trustees have a risk management strategy which comprises:

- An ongoing review of the principal risks and uncertainties the charity faces.
- The establishment of policies, systems and procedures to mitigate those risks identified.
- The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of available and incoming funds.

Related parties

No trustees received any payment of money or other material benefit (whether directly or indirectly) from the Charity except for reimbursement of reasonable out of pocket expenses as per our Memorandum and Articles.

Reserves policy

It is the Charity's policy to hold free reserves at a level which can cover up to 6 months expenditure on unrestricted funds not including fixed assets to allow for unseen contingencies.

Plan for future periods

The Charity will continue to provide services in the areas that it mainly covers and is aiming to increase its work in specialist legal advice, in housing, employment and immigration law where the demand is highest.

Statement as to Disclosure of Information to Independent Examiner

Each of the persons who are directors at the time when this report is approved confirms that:

- (a) So far as each director is aware, there is no relevant audit information of which the company's auditor is unaware; and
- (b) to the best of their knowledge and belief, each director has taken all the steps that ought to have been taken as a director, including making appropriate enquiries of fellow directors and of the company's auditor for that purpose, in order to make themselves aware of any information needed by the company's auditor in connection with preparing its report and to establish that the company's auditor is aware of that information.

Independent Examiners

A resolution to re-appoint Global Services Ltd as the company's independent Examiner will be put forward to the forthcoming Annual General Meeting.

The directors have prepared this report in accordance with the special provisions relating to small companies within part 15 of the Companies Act 2006.

Approved by the Board and signed on its behalf by:



Mr Jean-Louis NGAMUNA-TAMPA, BSc (Hons) - Chair

Dated: 18th December 2020

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INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2020

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 2020.



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

Date: 18th day of December 2020

CENTRAL AFRICA'S RIGHTS & AIDS (CARA) SOCIETY
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STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2020

	Notes	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £	2019 Total Funds £
<u>Incoming Resources From Generated Funds</u>	2				
Voluntary Income		82,150	-	82,150	83,769
Other income		-	-	-	-
Total Incoming Resources		<u>82,150</u>	<u>-</u>	<u>82,150</u>	<u>83,769</u>
<u>Resources Expended</u>	3				
Cost of Generating Funds					
Cost of generating voluntary income		1,935	-	1,935	2,319
Charitable Activities		76,596	-	76,596	78,664
Governance Costs		<u>2,250</u>	<u>-</u>	<u>2,250</u>	<u>2,492</u>
Total resources expended		80,781		80,781	83,475
Net Income (Loss) for the year					
Net movement in funds		1,369	-	1,369	294
Fund balances brought forward		<u>1,404</u>	<u>-</u>	<u>1,404</u>	<u>1,110</u>
Balances carried forward	5	<u>2,773</u>	<u>-</u>	<u>2,773</u>	<u>1,404</u>

CENTRAL AFRICA'S RIGHTS & AIDS (CARA) SOCIETY
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BALANCE SHEET AS AT 31 MARCH 2020

	Notes	2020 £	2019 £
Fixed assets			
Tangible fixed assets	8	1,463	1,065
		-	-
Current assets			
Cash at bank and in hand		1,510	539
Creditors:			
Amounts falling due within one year	7	(200)	(200)
Net current assets		1,310	339
Net assets		2,773	1,404
Funds			
Unrestricted funds	6	2,773	1,404
		2,773	1,404

The company is entitled to exemption from audit under section 477 (2) of the Companies Act 2006 for the year ended 31 March 2020.

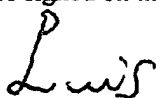
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2020 in accordance with section 476 of the Companies Act 2006.

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 18/12/2020 and were signed on their behalf by



Mr Jean-Luis NGAMUNA-TAMPA – Director

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.

CENTRAL AFRICA'S RIGHTS & AIDS (CARA) SOCIETY
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020 (continued)

2. Incoming Resources

	Restricted	Unrestricted	Total 2020	Total 2019
	£	£	£	£
Voluntary income	-	82,150	82,150	83,769
Other income	-	-	-	-
	<u>-</u>	<u>82,150</u>	<u>82,150</u>	<u>83,769</u>

3. Resources expended

	Fundraising	Education	HIV/AIDS Awareness	Advice & Advocacy	Disability Awareness	Governance	Total 2020	Total 2019
	£	£	£	£	£	£	£	£
Printing	-	64	95	222	254	-	635	427
Publishing & distribution	-	-	-	-	-	-	-	-
Publicity	278	850	1,136	2,976	3,263	-	8,503	6,440
Telephone	139	279	279	975	975	139	2,786	2,898
Rent & Rates	276	553	553	1,947	1,934	276	5,539	3,395
Accountancy	-	-	-	-	-	300	300	200
Stationary & Postage	29	57	57	200	200	29	572	329
Travel & subsistence	92	90	877	720	546	-	2,325	3,488
Medical fees	-	-	-	5,504	-	-	5,504	5,625
Condom distribution	-	-	-	-	-	-	-	-
Volunteer training & welfare	-	-	5,623	3,749	-	-	9,372	6,660
Subscriptions	-	-	-	-	-	222	222	279
Fees	-	10,530	-	-	-	-	10,530	11,421
Bank charges	-	-	-	-	-	-	-	-
Advocacy, Advice counselling	-	-	-	-	-	-	-	-
Other administration costs	1,048	2,022	2,022	11,442	7,076	987	24,597	32,492
Insurance	-	-	-	-	-	224	224	224
Depreciation	73	146	146	512	512	73	1,462	1,615
Hardship alleviation	-	-	7,580	-	-	-	7,580	7,562
Foreign Commonwealth Office	-	-	-	630	-	-	630	420
Total resources expended	<u>1,935</u>	<u>14,591</u>	<u>18,368</u>	<u>28,877</u>	<u>14,760</u>	<u>2,250</u>	<u>80,871</u>	<u>83,475</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020 (continued)

4. Staff costs

The company had no paid staff during the year. The average number of volunteers during the year was 10.

5. Analysis of assets between funds

	Restricted	Unrestricted	Total Funds 2020	Total Funds 2019
	£	£	£	£
Cash	-	1,510	1,510	539
Current liabilities	-	(200)	(200)	(200)
Fixed assets	-	1,463	1,463	1,065
	<u>-</u>	<u>2,773</u>	<u>2,773</u>	<u>1,404</u>

6. Funds

	At 31 March 2019	Incoming Resource	Outgoing Resources	Transfers	At 31 March 2020
	£	£	£	£	£
Restricted funds	-	-	-	-	-
Unrestricted funds	1,404	82,150	(80,871)	-	2,773
	<u>1,404</u>	<u>82,150</u>	<u>(80,871)</u>	<u>-</u>	<u>2,773</u>

7. Creditors falling due within one year

	At 31 March 2020	At 31 March 2019
Accruals and other	<u>200</u>	<u>200</u>

CENTRAL AFRICA'S RIGHTS & AIDS (CARA) SOCIETY
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020 (continued)

8. Fixed assets

Office Equipment

	2020 £	2019 £
Cost		
At the start of the year	11,314	9,184
Additions during the year	1,860	2,130
Disposal in the year	-	-
	<u>13,174</u>	<u>11,314</u>
Depreciation		
At the start of the year	10,249	8,634
Charge for the year	1,462	1,615
Disposal in the year	-	-
	<u>11,711</u>	<u>10,249</u>
Net book value 31 March 2020	<u>1,463</u>	<u>1,065</u>
Net book value 31 March 2019	<u>1,065</u>	<u>550</u>