



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 2023

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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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REPORT OF THE TRUSTEES

DIRECTORS' REPORT FOR THE YEAR ENDED 31ST MARCH 2023

The Trustees, who are also the Directors of the charity, have pleasure in submitting their report and audited accounts for the year ended 31 MARCH 2023 under the Companies Act 2006, together with the audited financial statements for that year. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and 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 (FRS102) (second edition effective 1 January 2019).

This document is a summary of our activities and finances from April 1st 2022 to March 31st 2023.

REFERENCE & ADMINISTRATIVE INFORMATION

CARA is a charitable company limited by guarantee, incorporated as a company on 14th 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 № 1135610 and is constituted as a Company Limited by Guarantee № 06673504. Its objects, powers and other constitutional matters are all set out in its Memorandum and Articles of Association.

Reference & administrative details

Registered charity name: Central Africa's Rights & AIDS (CARA) Society

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

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

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

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OBJECTS & ACTIVITIES

Objectives & Aims

The charity's principal objective and activity is to provide pro-bono legal advice and assistance to our members and the public in the UK-wide. Our 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 members;
- iii. improving our members' knowledge of their rights through education and policy work;
- iv. ensuring a strong and sustainable legal services for members of the public;
- v. Encouraging our members of the community to participate in governance of CARA;
- vi. 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;
- vii. Targeting those in need for social welfare law advice with high quality specialist services of CARA's staff and volunteers;

The principal charitable Activities

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

Public Benefit

The Trustees are mindful of the requirements of the Charity Commission regarding the Public Benefit test, and confirm that its charitable activities conform with these requirements, as stated in the Objectives and Activities above.

We provide public benefit as a charity through all our charity programme areas and activities detailed above. Our Trustees have complied with their duty in accordance with the Charities Act 2011 to have due regard to the Charity Commission's guidance when reviewing the charity's aims and objectives, approving funding for projects and programmes, and in planning and undertaking our current and future activities.

Whilst taking the Charity Commission's guidance into consideration, our Trustees are satisfied that our public benefit requirements have been met.

SUMMARY OF THE MAIN ACTIVITIES & ACHIEVEMENTS

People called on CARA in large numbers, seeking advice and information to help them deal positively with the many challenges they face. During this year a total of 4,332 people came to us for help and advice with more than 6,434 issues. Collectively people who visited us have benefited from our charitable services. People want to know where they stand, their rights, responsibilities and entitlements, or what other services are available to help them. Welfare Benefits, Employment, Housing, Debt, immigration and Family & Relationships continue to be the dominant areas of advice sought.

We have successfully assisted over 473 refugees and their families. We have also helped over 651 people in the community by providing them with goods from obtained from the In-Kind Direct, Giving World and other donors. In addition, over 1293 members of our community were assisted in matters concerning housing, welfare benefit, ICT, debt advice, immigration, translation, interpretation, CV writing, back to work training and also training related to the Life in the UK Test and Trinity College London's GESE Grade 5 (B1) exam for Indefinite Leave to Remain or ILR/Residency/Settlement or British Citizenship purposes.

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624 people came to see us specifically about 203 debt issues and, collectively had their debt reduced by £97,230 where they were entitled to such redress. Many of the people who come to us for help are experiencing high levels of stress and anxiety due to the issues they face. Increasing numbers of people came to us with several, often related and complex issues that are adversely affecting their lives.

We have worked hard to demonstrate to our community members that our work, in partnership with many other voluntary and statutory sector organisations, is intrinsic to the wellbeing of all our community throughout the United Kingdom.

The continued challenges of the Covid-19 pandemic, of employment disruption, and increased cost of living, have all led to the highest level of demand on our services than we have ever seen.

We know from an HM Treasury approved model that, for a modest investment in our charity, we provide lots of public benefit each year ensuring, amongst other things, a reduction in demand for statutory services. We maintain that the value and impact of our services must continue for the benefit of our local communities and we are still looking for funding in order to enable us to develop our work further and this should therefore be seen as a priority.

We are satisfied that our prudent approach to effective budgetary controls have enabled us to deliver a modest unrestricted surplus to ensure we can remain a sustainable local charity.

The Covid-19 pandemic significantly disrupted our service delivery and also led to many volunteers reconsidering their engagement with the service. We have launched a revised recruitment and training programme to attract more new volunteers. This work will undoubtedly continue for the next year before we return to a sufficient level of advising capacity.

Pro Bono Legal Advice & Services Scheme: We have continued to serve our members throughout difficult post-Covid 19 pandemic years by helping clients with different legal matters such as Welfare Benefits, Debt, Immigration, General and Family Law, Employment, Civil Litigation, Matrimonial, etc and this continues to be an invaluable service to clients. All our Lawyers have been thanked for contributing their time and expertise, i.e. giving legal advice during the Covid-19 lockdown and beyond.

HIV Prevention & Free Condom Distribution Scheme: CARA has a large number of clients who are both young (under 25s) and older, some of whom are living with HIV. This has put an increasing demand for free condoms and sexual health materials during clients' Drop-in, our outreach sessions and workshops.

Debt & Money Advice and Pension Service: Our team and other part-time debt advisers provided debt and money advice, income maximisation and exploration and advice on all appropriate options and support across the UK-wide.

Hardship Fund: Our Debt Advisers provide debt and money advice, income maximisation, exploring all options, i.e. reducing debt levels and poor mental health associated with debt.

Interact: We support people with resilience whilst tackling the negative impact of housing and the home environment on health and wellbeing, with a focus on reducing inequalities.

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Stroke, Multiple Sclerosis, Dementia, Autism & Mental Health Project: We provided specialist Welfare Benefits advice to people with Stroke, Multiple Sclerosis, Dementia, Autism & Mental Health, their families and carers.

Free Food, Food Banks & Vouchers: There has been a sustained increase in the demand for Free Food and Vouchers at our office. Whilst delays in benefit payments leaving clients with gaps in income and clients whose benefits have been sanctioned make up the bulk of this work, many more low income families, not in receipt of welfare payments, have been looking for foodbank help. Our partnerships with Foodbanks have been a vital lifeline to many families living on the margins and we expect this demand to continue increasing.

Social Prescribing: We ensure that people get the right support to reduce the reliance on GP and local primary and secondary health services by networking and working in partnership with other voluntary organisations within the UK.

Funding sources

One off donations and sponsorships are the main sources of funding received from local businesses, local charities and the public as part of our general appeals.

Organisational Development

Over the last years and the Covid-19 pandemic we have had to ramp up our digital service to meet the increase in telephone and webchat demand. We have also had to embrace many changes to our services and technology to enable staff and volunteers to work from home during lockdowns.

Thank you

Finally, all the above would not have been possible without the hard work and dedication of the staff and volunteers, and the lawyers who provide support on a pro bono basis. All strive towards excellence each day on behalf of our clients.

Thanks also go to all our donors, funders and partners over the past year. We look forward to developing our relationship with them in the forthcoming year.

FINANCIAL REVIEW

CARA's principal activities are the provision of a range of life-changing services to underprivileged communities living in some of United Kingdom'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 still not better than anticipated, we are grateful to our funders, donors and other stakeholders – notably Come Correct (or CCard) scheme, Brook, Mrs Amanda Levet, the Hackney African Forum (HaAFO), Awards for All, Hackney Councils, Hackney PCT, Hackney Business Link, CASA UK, AdviceUK and OISC for their contributions and invaluable input for CARA's development.

Please note that our charity's total income for the year was down to £156,200 from £195,679 for last year while total expenditure for the year was also down to £149,204 compared to £189,821 for the previous year, which means that CARA had a surplus during the year of £6,996 (2022 £5,898

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surplus). A total of £156,200 unrestricted income was received during the year from donations from the general members of the public. Free reserves (that is, funds which are neither restricted nor designated) decreased from £36,299 (deficit) to £29,303 deficit at 31 MARCH 2023. Apart from the loan, our charity's major source of income received during the year came from online donations from members of the public.

We are in the process of restructuring our services and finances in order to create a more sustainable model.

REVIEW OF ACHIEVEMENTS AND PERFORMANCE

CARA provided free foods, food vouchers, hygienic equipments, free condoms, free Sexual Health Materials and free goods obtained from In-Kind Direct, Giving World and other donors. Further, we have also assisted members of the public by providing them with free legal advice and representation on housing, employment, community care, immigration, public law, debt and welfare benefits.

As a result of the current cost of living crisis, we have been struggling financially in order to provide our legal advice and other charitable services to clients, especially for those referred by other local advice agencies because we are still an unfunded charity. We were able to run a number of projects for our local members, including those experiencing debt and other financial difficulties and also those who affected by the cuts to their welfare benefits and those needing assistance with their immigration and employment cases.

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.

CARA's Board of Trustees established a Reserves policy requiring that unrestricted funds not committed or invested in tangible fixed assets are equivalent to at least six months of operating expenses. The purpose of the reserve is to give our charity a reasonable degree of security and enable our organisation to manage unforeseen events as well as to provide some comfort to service users and major donors with respect to continuity of services and security that CARA's activities will proceed as planned. As at 31 MARCH 2023, free reserves were NIL and the desired level of reserves is £25,000. We will still continue to make lots of efforts in order to build the reserves to our desired level.

PLANS FOR THE FUTURE YEARS

Objectives for 2023/2024 & Strategic Development

As the rising cost of living is putting people and businesses under sustained financial pressure and changes in the national benefits system and the effects resulting from post covid-19 pandemic continue to have a significant impact on our work, we have experienced increased demand from distressed service users moving from long term Incapacity Benefits, Employment and Support Allowance to Universal Credits at a time when other voluntary agencies in Hackney and the surrounding areas have had to close their doors due to lack of funding. There are concerns over the slow processing of Personal Independence Payment (PIP) replacing Disability Living

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Allowance as well as the government's continued welfare reform policies. These changes have inevitably required us to invest more time and resources in training our staff and volunteers and also to set up new ways of supporting our community members who are mostly disadvantaged.

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational Structure

The Board of Trustees administers the charity. The board meets quarterly.

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.

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 the charity 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.

We review our recruitment of Trustees regularly and in selecting new Trustees, we seek to identify people with the relevant experience for this role who also have a personal interest in the work of CARA. They must be willing to volunteer in sharing the day to day responsibility for the effective running of our charity.

The Trustees are satisfied that governance systems are in place, or arrangements are in hand, to manage CARA's risk exposure. In particular appropriate insurance cover and policies are in place, and finances of the charity are kept under constant close review.

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Governance & Management

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 Trustees 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.

Under the Memorandum and Articles of Association of the charitable company the Trustees are empowered to take such steps as are necessary to achieve the charitable company's objectives and make appropriate arrangements for the sound management of its business. Management responsibilities are delegated by the Trustees of the charity in order to executive its management.

RISK MANAGEMENT & INTERNAL CONTROL

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 INTERNAL CONTROL

- Our Board of Trustees oversees the information security of all personal information of our clients, staff, donors/funders and strategic partners that is processed. We hold responsibility for our client data that is held in our case management system.
- An information assurance management team exists to ensure the confidentiality, integrity and availability of all personal and sensitive data is maintained to a level which is compliant with the requirements of the General Data Protection Regulation and Data Protection Act 2018.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors for the purposes of company law) are responsible for preparing the trustees' report 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. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

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- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK 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 charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO INDEPENDENT EXAMINER

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

Small company provisions

This report has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

INDEPENDENT EXAMINERS

A resolution to re-appoint Global Services Ltd as the company's independent Examiner has been 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.

The trustees' annual report was approved on December 1st 2023 and signed on behalf of the board of trustees by:



Mr Jean-Louis NGAMUNA-TAMPA, BSc (Hons) - Chair
Dated: December 1st 2023

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INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2023

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.

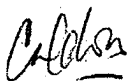
Basis of Independent Examiner's report

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 2023.



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

Date: 1st day of December 2023

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STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
<u>Incoming Resources</u>					
<u>From Generated Funds</u>	2				
Voluntary Income		156,200	-	156,200	195,679
Other income		-	-	-	-
Total Incoming Resources		<u>156,200</u>	<u>-</u>	<u>156,200</u>	<u>195,679</u>
<u>Resources Expended</u>	3				
<u>Cost of Generating Funds</u>					
Cost of generating voluntary income		2,630	-	2,630	2,892
Charitable Activities		140,141	-	140,141	183,697
Governance Costs		<u>6,433</u>	<u>-</u>	<u>6,433</u>	<u>3,232</u>
Total resources expended		<u>149,204</u>		<u>149,204</u>	<u>189,821</u>
Net Income (Loss) for the year					
Net movement in funds		6,996	-	6,996	5,898
Fund balances brought forward		(36,299)	-	(36,299)	(42,157)
Balances carried forward	5	<u>(29,303)</u>	<u>-</u>	<u>(29,303)</u>	<u>(36,299)</u>

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BALANCE SHEET FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible fixed assets	9	1,967	1,444
Current assets			
Cash at bank and in hand		278	912
Creditors:			
Amounts falling due within one year	7	(5,000)	(200)
Net current assets		(4,722)	712
Creditors:			
Amounts falling due after one year	8	(26,548)	(38,455)
Net assets/(liabilities)		(29,303)	(36,299)
Funds			
Unrestricted funds	6	(29,303)	(36,299)
		(29,303)	(36,299)

The company is entitled to exemption from audit under section 477 (2) of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 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 01/12/2023 and were signed on their behalf by

.....*Luis*.....

Mr Jean-Luis NGAMUNA-TAMPA – Director

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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 2023 (continued)

2. Incoming Resources

	Restricted	Unrestricted	Total 2023	Total 2022
	£	£	£	£
Voluntary income	-	156,200	156,200	195,679
Other income	-	-	-	-
	<u>-</u>	<u>156,200</u>	<u>156,200</u>	<u>195,679</u>

3. Resources expended

	Fundraising	Education	HIV/AIDS Awareness	Advice & Advocacy	Disability Awareness	Governance	Total 2023	Total 2022
	£	£	£	£	£	£	£	£
Printing	-	50	75	174	199	-	498	966
Publishing & distribution	-	-	-	-	-	-	-	-
Publicity	232	735	986	2,572	2,823	-	7,349	17,243
Telephone	78	156	156	547	547	78	1,564	2,829
Rent & Rates	325	650	650	2,276	2,276	325	6,502	3,838
Accountancy	-	-	-	-	-	200	200	350
Stationary & Postage	50	99	99	347	347	50	990	452
Travel & subsistence	510	731	5,207	4,803	3,954	-	15,205	1,961
Medical fees	-	-	-	10,959	-	-	10,959	6,190
Loan interest	-	-	-	-	-	3,095	3,095	-
Volunteer training & welfare	-	-	18,921	12,614	-	-	31,534	31,390
Subscriptions	-	-	-	-	-	619	619	651
International projects, education, fees	-	14,684	-	-	-	-	14,684	56,358
Bank charges	-	-	-	-	-	97	97	39
Advocacy, Advice counselling	-	-	-	-	-	-	-	-
Other administration costs	1337	2,662	2,662	16,194	9,316	1,625	33,796	37,972
Insurance	-	-	-	-	-	246	246	224
Depreciation	98	196	196	689	689	98	1,967	1,445
Hardship alleviation Foreign	-	-	19,356	-	-	-	19,356	23,257
Commonwealth Office	-	-	-	544	-	-	544	-
Food distribution	-	-	-	-	-	-	-	4,656
Total resources expended	2,630	19,963	48,308	51,719	20,151	6,433	149,204	189,821

CENTRAL AFRICA'S RIGHTS & AIDS (CARA) SOCIETY
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 (continued)

4. Staff costs

The company had no paid staff during the year. The average number of volunteers during the year was 30.

5. Analysis of assets between funds

	Restricted	Unrestricted	Total Funds 2022	Total Funds 2021
	£	£	£	£
Cash	-	278	278	912
Fixed assets	-	1,967	1,967	1,444
Current liabilities	-	(5,000)	(5,000)	(200)
Long term liabilities	-	(26,548)	(26,548)	(38,455)
	<u>-</u>	<u>(29,303)</u>	<u>(29,303)</u>	<u>(36,299)</u>

6. Funds

	At 31 March 2022	Incoming Resource	Outgoing Resources	Transfers	At 31 March 2023
	£	£	£	£	£
Restricted funds	-	-	-	-	-
Unrestricted funds	(36,299)	156,200	(149,204)	-	(29,303)
	<u>(36,299)</u>	<u>156,200</u>	<u>(149,204)</u>	<u>-</u>	<u>(29,303)</u>

7. Creditors falling due within one year

	At 31 March 2023	At 31 March 2022
Bounce Back Loan	4,800	
Accruals and other	200	200
	<u>5,000</u>	<u>200</u>

8. Creditors falling due after more than one year

	At 31 March 2023	At 31 March 2022
Bounce Back Loan	<u>26,548</u>	<u>38,455</u>

CENTRAL AFRICA'S RIGHTS & AIDS (CARA) SOCIETY
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 (continued)

9. Fixed assets

Office Equipment

	2023 £	2022 £
Cost		
At the start of the year	17,573	16,193
Additions during the year	2,490	1,380
Disposal in the year	-	-
	<u>20,063</u>	<u>17,573</u>
Depreciation		
At the start of the year	(16,129)	(14,684)
Charge for the year	(1,967)	(1,445)
Disposal in the year	-	-
	<u>(18,096)</u>	<u>(16,129)</u>
Net book value 31 March 2023	<u>1,967</u>	<u>1,444</u>
Net book value 31 March 2022	<u>1,444</u>	<u>1,509</u>