

# CENTRE FOR ACTION ON RAPE AND ABUSE

England & Wales · Charity number 1124282

## Details

|                |                                                         |
|----------------|---------------------------------------------------------|
| Status         | Registered                                              |
| Legal form     | Charitable company                                      |
| Company number | <a href="#">06525343</a>                                |
| Registered     | 2008-05-31                                              |
| Register       | <a href="#">View on the Charity Commission register</a> |

## Contact

|         |                                                                                 |
|---------|---------------------------------------------------------------------------------|
| Address | Cara<br>Mailbox 302<br>Communications House<br>9 St. Johns Street<br>Colchester |
| Phone   | 01206 367881                                                                    |
| Email   | <a href="mailto:info@caraessex.org.uk">info@caraessex.org.uk</a>                |
| Website | <a href="http://www.caraessex.org.uk">www.caraessex.org.uk</a>                  |

## Activities

**Objects:** TO SUPPORT ADULTS, CHILDREN AND YOUNG PEOPLE WHO HAVE SUFFERED ANY FORM OF SEXUAL VIOLENCE.

**Activities:** CARA (Centre for Action on Rape and Abuse) works with victims and survivors of sexual violence and child sexual abuse, providing independent, specialist support and promoting and representing their rights and needs. CARA works with adults, young people (aged 13-19) and children aged 12 and under from across mid and north Essex.

## Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** The Advancement Of Health Or Saving Of Lives, Other Charitable Purposes
- **Who:** Children/young People, Other Defined Groups, The General Public/mankind

## Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, ESSEX.
- Essex

## Finances

| Period end | Income     | Expenditure | Assets   | Employees |
|------------|------------|-------------|----------|-----------|
| 2025-03-31 | £1,729,062 | £1,629,315  | £872,391 | 36        |
| 2024-03-31 | £1,477,358 | £1,557,151  | £772,644 | 35        |
| 2023-03-31 | £1,392,560 | £1,339,189  | £852,437 | 31        |
| 2022-03-31 | £1,214,593 | £1,022,259  | £799,066 | 25        |
| 2021-03-31 | £982,069   | £886,775    | £606,732 | 24        |

## Trustees

| Name                  | Role | Appointed  |
|-----------------------|------|------------|
| Anil Yilmaz Vastardis |      | 2025-11-25 |
| Erica Watts           |      | 2025-08-22 |
| Ilaria Boncori        |      | 2024-11-18 |
| Linda Isaac           |      | 2017-11-09 |
| Lorna Mackinnon       |      | 2024-10-29 |
| Ragini Rangarajan     |      | 2025-01-28 |
| Sarah Wilkinson       |      | 2024-09-24 |
| Victoria Beckwith     |      | 2019-01-15 |



---

# Accounts

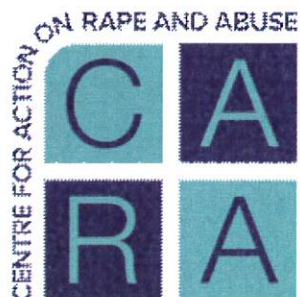
---

---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

---

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**



---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

---

---

**CONTENTS**

---

|                                                                                           | Page    |
|-------------------------------------------------------------------------------------------|---------|
| Reference and administrative details of the Charitable Company, its Trustees and advisers | 1       |
| Trustees' report                                                                          | 2 - 7   |
| Independent auditor's report on the financial statements                                  | 8 - 11  |
| Statement of financial activities                                                         | 12      |
| Balance sheet                                                                             | 13 - 14 |
| Statement of cash flows                                                                   | 15      |
| Notes to the financial statements                                                         | 16 - 34 |

---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

---

---

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE COMPANY, ITS TRUSTEES AND ADVISERS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

---

|                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Trustees</b>                  | Victoria Beckwith, (appointed Chair 26 November 2024)<br>Tina Powell, Chair (retired 26 November 2024)<br>Naomi Sephton, (appointed as Interim Vice Chair 26 November 2024) (resigned 25 March 2025)<br>Gillian Colbert, Vice Chair (retired 26 November 2024)<br>Linda Isaac, Treasurer<br>Dominique Blondel (resigned 29 October 2024)<br>Ilaria Boncori (appointed 18 November 2024)<br>Lorna Mackinnon (appointed 29 October 2024)<br>Ragini Rangarajan (appointed 28 January 2025)<br>Sarah Wilkinson (appointed 24 September 2024) |
| <b>Company registered number</b> | 06525343                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>Charity registered number</b> | 1124282                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Registered office</b>         | Mailbox 302<br>Communications House<br>9 St. Johns Street<br>Colchester<br>CO2 7NN                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Company secretary and CEO</b> | Helen Parr                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>Key management</b>            | Helen Parr and Sarah Clementson                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>Independent auditor</b>       | Griffin Chapman<br>Statutory Auditor<br>Chartered Accountants<br>4 & 5 The Cedars, Apex 12<br>Old Ipswich Road<br>Colchester<br>Essex<br>CO7 7QR                                                                                                                                                                                                                                                                                                                                                                                         |

---

**CENTRE FOR ACTION ON RAPE AND ABUSE LIMITED**  
**(A company limited by guarantee)**

---

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDING 31 MARCH 2025**

---

The trustees present their annual report together with the financial statements of the Charitable Company, Centre for Action on Rape and Abuse (which also trades under the name CARA), for the year 1<sup>st</sup> April 2024 to 31 March 2025. The annual report serves the purposes of both a Trustees' Report and a Directors' Report under company law. The trustees confirm that CARA's annual report and financial statements comply with the current statutory requirements, the requirements of CARA's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since CARA qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies ACT 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

CARA is governed by its memorandum and articles of association established upon incorporation on 6 March 2009. These were later updated on 19 March 2019. The charity was registered with the Charity Commission on 31 May 2008.

## **Objectives and Activities**

### **a. Policies and objectives**

**Centre for Action on Rape and Abuse (CARA) works with victims and survivors of sexual violence and child sexual abuse, providing independent, specialist support and promoting and representing their rights and needs.**

CARA works with victims and survivors of all ages, sexes and genders, providing a range of specialist services, including one-to-one counselling, emotional support, ISVA (Independent Sexual Violence Adviser) support through the criminal justice process, advocacy, support for young people, play therapy for children under 12, support for families and group support. Our services are provided face-to-face and remotely, by video link, telephone, e-mail and text. CARA also undertakes activities to increase awareness and understanding of sexual violence and child sexual abuse, including by working closely with professionals from other agencies and delivering presentations about our work.

CARA recognises that women who have experienced sexual violence may need safe, women-only spaces. One floor of our Colchester premises is designated as a women and children-only safe space. CARA provides women-only referral pathways, meaning when women contact CARA, they can be certain they will only talk to, or meet women workers.

Other CARA rooms are in shared buildings, where we provide services for men and boys, women and girls, and people of other genders.

In setting objectives and planning for CARA's activities, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance "Public benefit: running a charity (PB2)".

### **b. Activities undertaken to achieve objectives**

CARA works in partnership with SERICC Rape and Sexual Abuse Specialist Service and Southend-on-Sea Rape Crisis (SOS Rape Crisis) to deliver the Essex Police, Fire and Crime Commissioner contract for the provision of ISVA and sexual abuse support services across Essex. The partnership has delivered this contract since April 2016, and a new contract has been secured from April 2025 and is in place until at least March 2029. The new contract will be delivered under the partnership name Synergy East.

CARA is a member of Rape Crisis England and Wales (RCEW) and is part of the East of England RCEW Regional Network. CARA is also a member of the Survivors Trust.



**TRUSTEES' REPORT**  
**FOR THE YEAR ENDING 31 MARCH 2025**

---

**c. Volunteers**

CARA celebrates its committed volunteers, who contribute many hours to the charity. Voluntary roles include counsellors, advocates and volunteers who support us with communications activities, including writing content for our website and social media. A number of fundraising activities and the work of the Board of Trustees are also provided on a voluntary basis and staff time is regularly volunteered to support fundraising, campaigning and other events.

In total our volunteers' contribution constitutes approximately 1,000 hours a year. Our sincere thanks go to everyone who volunteers their time for CARA.

**Achievements and Performance**

**a. CARA's main achievements**

Over the year CARA received a total of 1,967 new referrals to our service, including 267 young people (13-17) and 81 children under 12. This is an increase of 8% on 2023/24.

We are very proud to have continued to provide a range of high-quality services designed to meet the needs of victims and survivors, despite facing increasing challenges. These challenges include:

- Increased demand for our service.
- Long delays in the criminal justice process, with a backlog of a record 11,900 rapes and sexual offences waiting to go to court. Adult rape cases are taking an average of more than 2 years to complete in court and CARA is working with some victims who have waited up to 6 years for their case to reach court.
- Working in a context where many statutory services, including health and social care, are stretched far beyond capacity. This has led to patchy and insufficient provision, often with long waiting times for services. CARA is frequently the only agency supporting a victim or survivor, including many with complex needs and/or at high risk of suicide.
- Rapidly rising costs, including for rent, room hire and fuel, putting increased pressure on our already stretched resources. Very few of our contracts and grants have included inflationary uplifts.

Our compassionate, committed and highly skilled staff team is vital to our ability to continue to provide our services in this difficult environment, and we are extremely grateful for all they do for CARA.

**Key achievements and developments in 2024/25:**

- **Securing the new contract from the Police, Fire and Crime Commissioner (PFCC) for Essex.** Working as part of the Synergy East partnership, we are delighted to have been re-awarded the contract for the provision of ISVA and therapeutic services for victims of sexual abuse until at least March 2029.
- **Amplifying Survivors Voices.** Throughout the year, CARA service-users have shared their lived experience to increase understanding of sexual violence and child sexual abuse and influence service provision through powerful public presentations, participating in research projects and sharing artwork, prose and poetry for CARA's social media campaign for Sexual Abuse and Sexual Violence Awareness week. CARA's strong and passionate Service-user Forum has been central to this work.
- **The completion of an Essex-wide pilot project, commissioned by Essex County Council.** Led by CARA, this project provided specialist sexual violence counselling for victims of domestic abuse across Essex. The pilot clearly demonstrated the high need for this provision, with over 400 victims and survivors referred to the service. We are extremely pleased that Essex County Council has committed to supporting this work for a further three years, collaborating with the PFCC and adding their funding to the PFCC contract.
- **Supporting two Safer Streets projects.** Working closely with Braintree District Council, Colchester City Council and a range of other agencies to deliver projects to address violence against women and girls in Halstead and the Mile End area of Colchester.
- **Securing a new National Lottery Community Fund grant.** The grant will cover the salary costs of three key members of staff until July 2029, supporting the stability of the CARA team.

---

**CENTRE FOR ACTION ON RAPE AND ABUSE LIMITED**  
(A company limited by guarantee)

---

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDING 31 MARCH 2025**

---

- **Completing an in-depth review of CARA's governance.** The review was facilitated by an external consultant, and highlighted areas for improvement to ensure CARA has robust and effective governance, in line with best practice. As part of this, we have developed a comprehensive Governance Manual and introduced fixed terms of office for trustees and board officers.
- **Changes in the CARA Board of Trustees.** Several long-term CARA trustees have stepped back this year: Tina Powell, a trustee for almost 14 years and Chair for 13, Gillian Colbert, a trustee for 15 years and Vice-Chair for 10, Dominique Blondel, a trustee for 10 years, and Naomi Sephton, a trustee for 9 years and Interim Vice-Chair for 5 months. We would like to thank them all for their huge commitment to CARA. We welcomed four new trustees to the CARA Board this year: Ilaria Boncori, Lorna Mackinnon, Ragini Rangarajan and Sarah Wilkinson. Our new trustees bring a wealth of skills, expertise and energy to the board.

**b. Key performance indicators**

**Fundraising activities and income generation**

Approximately **25%** of CARA's income in 2024/25 came from contracts and grants provided through the **Office of the Police, Fire and Crime Commissioner for Essex (PFCC)**, distributed through SERICC Rape and Sexual Abuse Specialist Service. A further **11%** of CARA's income came from a contract from **Essex County Council**.

The other main source of CARA's income has been from grants, including from the **Ministry of Justice (26%)**, **The National Lottery Community Fund (15%)**, **Safer Streets (6%)** and national and local charitable trusts and other funders (15%) including **the Henry Smith Charity, BBC Children in Need, the Provide Foundation, the Charles Hayward Charitable Trust and Braintree District and Eastlight Community Fund**. A full list of our funders can be found on pages 26 – 27 and on the CARA website.

Approximately **2%** of our income has been received from donations, fundraising activities, interest and earned income.

Icea Ltd, the social enterprise established by five Rape Crisis Centres in the Eastern Region, including CARA, is in a strong financial position, reporting £129,527 in turnover and £34,000 in profit in March 2025, 8 months into the financial year (year-end 31<sup>st</sup> July 2025). Icea has a two-fold social impact: providing services which empower individuals and create social change and generating sustainable income for rape crisis centres and is a key part of CARA's long-term sustainability plan.

**We are extremely grateful to all the organisations and individuals who have supported CARA and made our work possible.**

**Financial review**

**a. Going concern**

After making appropriate enquiries, the trustees have a reasonable expectation that CARA has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**b. Reserves Policy**

CARA's policy is that free unrestricted reserves should be held at a level equivalent to between 3-6 months running costs. On 31 March 2025 our unrestricted reserves stand at £781,570 representing 5.7 months estimated running costs for 2025/26.

The Board has agreed that £50,000 of the surplus included within unrestricted funds in this year can be used to support our budget for 2025/26. After adjusting for this re-allocation this reduces what we consider to be our available reserves to £731,570 – which is approximately 5.3 months running costs.



---

**CENTRE FOR ACTION ON RAPE AND ABUSE LIMITED**  
**(A company limited by guarantee)**

---

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDING 31 MARCH 2025**

---

**c. Principal Risks and uncertainties**

CARA is committed to maintaining a strong framework to ensure that risk management is an integral part of our decision-making and that operational, strategic and financial risk is managed appropriately. As part of this, CARA maintains a Risk Register which identifies and monitors high level risks. The Risk Register is reviewed by trustees at every board meeting, and more frequently where risks are known to be volatile.

Trustees consider the major risks to which CARA is exposed are primarily around funding, financial sustainability and the potential loss of senior management staff. To mitigate these risks, we:

- Pursue diverse opportunities to generate income.
- Keep proper accounting records that disclose, with reasonable accuracy at any time, the financial position of the charity, and enable regular review of our expenditure to maintain control.
- Are developing a plan for a more robust, sustainable Senior Management Team.

The Board was very pleased to hear that our current CEO, Helen Parr, who had planned to leave CARA in 2024, has decided to stay for the time being. Trustees are aware that CARA would be exposed to increased risk related to the loss of her experience and skills, and we are working to develop a plan to strengthen our Senior Management Team. As the first stage of this plan, the Board agreed that CARA's Head of Operations, Sarah Clementson, should have her role re-defined as Deputy CEO, recognising the wealth of experience and skill that Sarah brings to CARA, providing additional support to the CEO, and embedding a structure of more shared responsibility within CARA's Senior Management Team.

**Structure, governance and management**

**a. Constitution**

CARA is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

**b. Methods of appointment or election of Trustees**

CARA's management is the responsibility of the trustees who are elected and co-opted under the terms of CARA's Memorandum of Association. Trustees' role descriptions and our processes for succession planning, recruitment, training and induction are detailed in CARA's Governance Manual.

Trustees may, by special resolution, appoint a person who is willing to act as a trustee who applies in the prescribed way to the Board. They may also determine the rotation in which any additional trustees are to retire.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of its winding up.

**c. Organisational structure and decision-making policies**

CARA has a written schedule of matters reserved to the Board and scheme of delegation to clarify what areas the Board cannot or does not intend to delegate through its Chief Executive Officer.

CARA is run by the Chief Executive Officer and Deputy Chief Executive Officer, with the support and oversight of the trustees. Five team managers oversee the day-to-day delivery of CARA services.

**d. Policies adopted for the induction and training of trustees**

CARA has a structured induction and training programme for trustees, which has been reviewed and updated following our governance review. Board performance, including of all trustees and the Chair, is reviewed on an annual basis, and training and resources that will help trustees develop the skills they need to flourish as a trustee on the CARA Board may be offered, encouraging a culture of learning amongst all trustees and supporting them in developing their existing skills and acquiring new skills throughout their time on the CARA Board.

Our Chair is a member of the Association of Chairs, and our Treasurer is a member of the Honorary Treasurer's Forum.



---

**CENTRE FOR ACTION ON RAPE AND ABUSE LIMITED**  
**(A company limited by guarantee)**

---

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDING 31 MARCH 2025**

---

CARA is a member of Chelmsford CVS, Community 360, Maldon CVS, Tendring CVS and Uttlesford CVS all of which provide training opportunities for good governance.

**e. Pay policy for key management personnel**

Pay and remuneration of key management are set by the trustees, using senior management pay in similar organisations as a benchmark.

**f. Related party relationships**

Icena Ltd is a social enterprise with a board made up of representatives of Rape Crisis Centres from across the Eastern Region, including CARA. Icena Ltd is owned in equal shares by CARA, along with four other charitable entities.

Tina Powell, former Chair of CARA's Board of Trustees, was a Director of Icena Ltd during the year but is no longer a member of the Icena board as of January 2025. CARA's Chief Executive Officer, Helen Parr, is a Director of Icena Ltd.

**Plans for future periods**

From April 2025, CARA will be working as part of Synergy East to deliver the new PFCC contract. We will also be working as part of a wider partnership to deliver the NHS England Talking Therapies contract in the East of England, providing specialist counselling to victims and survivors referred by the Sexual Assault Referral Centre (SARC). The Talking Therapies contract is held by Suffolk-based organisation, Survivors in Transition. CARA will deliver services for both these contracts across Mid and North Essex and Uttlesford.

CARA plans to continue to offer our current range of services, developing the responsiveness and accessibility of our services and reducing waiting times wherever possible.

We are confident we have the finances in place to achieve this for 2025/26. Our funding from the Ministry of Justice has been extended at its existing level for the year, and we ended 2024/25 with a higher-than-expected surplus. Because of this, the Board has agreed that £50,000 of the surplus included within unrestricted funds in this year can be used to support our budget for 2025/26, providing financial stability for the year and ensuring we are able to maintain our service capacity.

Beyond 2025/26, CARA's finances are more uncertain. Many of our costs, including for rent and room hire, fuel and support services, and most significantly for Employer's National Insurance Contributions, have increased. Two of our current multi-year grants will end in 2026, and we are waiting for a government announcement on how much funding will be made available for services for victims and survivors of sexual violence and child sexual abuse from April 2026. The increased pressure on our existing budgets and the lack of long-term clarity about our funding makes it difficult to plan future services, agree sustainable pay rises for staff or offer long-term contracts of employment.

CARA does, however, have a number of multi-year grants in place including our new 5-year grant from the National Lottery Community Fund. We will continue to submit new funding applications on an ongoing basis and do all we can to maintain, and ideally further grow our income to meet our costs and continue to provide our current range of high-quality services.

**Members' liability**

The Members of CARA guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up.

**Statement of Trustees' responsibilities**

The trustees (who are also the directors of CARA for the purpose 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).

---

**CENTRE FOR ACTION ON RAPE AND ABUSE LIMITED**  
(A company limited by guarantee)

---

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDING 31 MARCH 2025**

---

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 CARA and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles of the Charities SORP (FRS 102)
- Make judgements and accounting estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charitable Company will continue in business.

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

**Disclosure of information to auditors**

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

**Auditors**

The auditors, Griffin Chapman, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of trustees on 18 August 2025 and signed on their behalf by:



**Victoria Beckwith**  
**Chair of the Board of Trustees**



---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

---

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CENTRE FOR ACTION ON RAPE AND ABUSE**

---

**Opinion**

We have audited the financial statements of Centre For Action on Rape and Abuse (the 'charitable company') for the Year ended 31 March 2025 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (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 March 2025 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 Auditor's 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 United Kingdom, including the Financial Reporting Council'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.

---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
**(A company limited by guarantee)**

---

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CENTRE FOR ACTION ON RAPE AND ABUSE (CONTINUED)**

---

**Other information**

The other information comprises the information included in the Annual report other than the financial statements and our Auditor's report thereon. The Trustees are responsible for the other information contained within the Annual report. 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. 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 course of 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.

**Opinion on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial Year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.



---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
**(A company limited by guarantee)**

---

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CENTRE FOR ACTION ON RAPE AND ABUSE (CONTINUED)**

---

**Responsibilities of trustees**

As explained more fully in the Trustees' responsibilities statement, 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.

**Auditor's responsibilities for the audit of the 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.

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. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The engagement partner ensured the engagement team had the necessary skills and knowledge to identify non-compliance with the applicable laws and regulations.

We obtained an understanding of the legal and regulatory requirements applicable to the charitable company and considered that the most significant are the Companies Act 2006, UK financial reporting standards as issued by the Financial Reporting Council, UK taxation legislation, employment law and GDPR.

We obtained an understanding of how the charitable company complies with these requirements by discussions with management and those charged with governance.

We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur. We considered the opportunities for fraudulent manipulation of the financial statements, including revenue recognition and management override of controls, and determined the principal risks were related to inappropriate journal entries to manipulate results and management bias in accounting estimates.

We assessed the managements own identification processes and assessment of risks, to ensure internal procedures would help identify such issues.

We enquire of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations. We reviewed legal correspondence and board meeting minutes to identify any matters of fraud or non-compliance.

---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

---

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CENTRE FOR ACTION ON RAPE AND ABUSE (CONTINUED)**

---

Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

Our audit tests covered the treatment of income recognition and reviewed the underlying grant documentation to ensure the correct accounting treatment had been followed. We addressed the risk of management override of internal controls by testing journal adjustments in the year and reviewing these for management bias.

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.

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 Auditor's report.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditor's 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 its members, as a body, for our audit work, for this report, or for the opinions we have formed.



**Thomas Maddocks FCA FMAAT (Senior statutory auditor)**

for and on behalf of

**Griffin Chapman**

Statutory Auditor

Chartered Accountants

4 & 5 The Cedars, Apex 12

Old Ipswich Road

Colchester

Essex

CO7 7QR

Date: 21 August 2025.

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2025**

|                                    |      | Unrestricted<br>funds<br>2025<br>£ | Restricted<br>funds<br>2025<br>£ | Total<br>funds<br>2025<br>£ | Total<br>funds<br>2024<br>£ |
|------------------------------------|------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
|                                    | Note |                                    |                                  |                             |                             |
| <b>Income from:</b>                |      |                                    |                                  |                             |                             |
| Donations and grants               | 4    | 26,898                             | -                                | 26,898                      | 16,665                      |
| Charitable activities              | 5    | 401,406                            | 1,288,736                        | 1,690,142                   | 1,446,464                   |
| Investments                        | 6    | 11,673                             | -                                | 11,673                      | 11,793                      |
| Other income                       | 7    | 349                                | -                                | 349                         | 2,436                       |
| <b>Total income</b>                |      | <b>440,326</b>                     | <b>1,288,736</b>                 | <b>1,729,062</b>            | <b>1,477,358</b>            |
| <b>Expenditure on:</b>             |      |                                    |                                  |                             |                             |
| Raising funds                      | 8    | 25,423                             | -                                | 25,423                      | 24,924                      |
| Charitable activities              | 9    | 289,660                            | 1,314,232                        | 1,603,892                   | 1,532,227                   |
| <b>Total expenditure</b>           |      | <b>315,083</b>                     | <b>1,314,232</b>                 | <b>1,629,315</b>            | <b>1,557,151</b>            |
| <b>Net movement in funds</b>       |      | <b>125,243</b>                     | <b>(25,496)</b>                  | <b>99,747</b>               | <b>(79,793)</b>             |
| <b>Reconciliation of funds:</b>    |      |                                    |                                  |                             |                             |
| Total funds brought forward        |      | 656,327                            | 116,317                          | 772,644                     | 852,437                     |
| Net movement in funds              |      | 125,243                            | (25,496)                         | 99,747                      | (79,793)                    |
| <b>Total funds carried forward</b> |      | <b>781,570</b>                     | <b>90,821</b>                    | <b>872,391</b>              | <b>772,644</b>              |

The Statement of financial activities includes all gains and losses recognised in the Year.

The Statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 16 to 34 form part of these financial statements.



**CENTRE FOR ACTION ON RAPE AND ABUSE**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 06525343**

**BALANCE SHEET**  
**AS AT 31 MARCH 2025**

|                                                | Note | 2025<br>£      | 2024<br>£      |
|------------------------------------------------|------|----------------|----------------|
| <b>Fixed assets</b>                            |      |                |                |
| Investments                                    | 14   | 50,001         | 50,001         |
|                                                |      | <u>50,001</u>  | <u>50,001</u>  |
| <b>Current assets</b>                          |      |                |                |
| Debtors                                        | 15   | 23,153         | 47,279         |
| Cash at bank and in hand                       |      | 911,447        | 746,791        |
|                                                |      | <u>934,600</u> | <u>794,070</u> |
| Creditors: amounts falling due within one year | 16   | (112,210)      | (71,427)       |
| <b>Net current assets</b>                      |      | 822,390        | 722,643        |
| <b>Total assets less current liabilities</b>   |      | 872,391        | 772,644        |
| <b>Total net assets</b>                        |      | <u>872,391</u> | <u>772,644</u> |
| <b>Charity funds</b>                           |      |                |                |
| Restricted funds                               | 17   | 90,821         | 116,317        |
| Unrestricted funds                             |      |                |                |
| Designated funds                               | 17   | 200,000        | 200,000        |
| General funds                                  | 17   | 581,570        | 456,327        |
| Total unrestricted funds                       | 17   | 781,570        | 656,327        |
| <b>Total funds</b>                             |      | <u>872,391</u> | <u>772,644</u> |

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

---

CENTRE FOR ACTION ON RAPE AND ABUSE  
(A company limited by guarantee)  
REGISTERED NUMBER: 06525343

---

BALANCE SHEET (CONTINUED)  
AS AT 31 MARCH 2025

---



.....  
**Victoria Beckwith**  
Chair of the Board of Trustees

Date: 18 August 2025.

The notes on pages 16 to 34 form part of these financial statements.

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

|                                                         | 2025<br>£ | 2024<br>£ |
|---------------------------------------------------------|-----------|-----------|
| <b>Cash flows from operating activities</b>             |           |           |
| Net cash used in operating activities                   | 152,983   | (114,753) |
| <b>Cash flows from investing activities</b>             |           |           |
| Interest received from investments                      | 11,673    | 11,793    |
| <b>Net cash provided by investing activities</b>        | 11,673    | 11,793    |
| <b>Cash flows from financing activities</b>             |           |           |
| <b>Net cash provided by financing activities</b>        | -         | -         |
| <b>Change in cash and cash equivalents in the Year</b>  | 164,656   | (102,960) |
| Cash and cash equivalents at the beginning of the Year  | 746,791   | 849,751   |
| <b>Cash and cash equivalents at the end of the Year</b> | 911,447   | 746,791   |

The notes on pages 16 to 34 form part of these financial statements



---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
**(A company limited by guarantee)**

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

---

**1. General information**

The charity is a private company limited by guarantee and registered in England & Wales. The members of the company are the Trustees named on page 1.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Centre For Action on Rape and Abuse constitutes a public benefit entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Going concern**

The financial statements have been prepared on a going concern basis, as the Trustees are of the view that the charity will be able to continue in operational existence for a period beyond 12 months from the date these financial statements are approved.

In forming their view, they have considered the funds held as at 31 March 2025, along with plans and forecasts for a period of 24 months from the balance sheet date.

**2.3 Income**

All income is recognised once the Charitable Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charitable Company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charitable Company, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

---

**2. Accounting policies (continued)**

**2.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charitable Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charitable Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.5 Government grants**

Grant income is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

**2.6 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charitable Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.7 Taxation**

The Charitable Company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charitable Company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.



---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

---

**2. Accounting policies (continued)**

**2.8 Investments**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

Investments in associates are valued at cost less provision for impairment.

Investments held as fixed assets are shown at cost less provision for impairment.

**2.9 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.10 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.11 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charitable Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**2.12 Financial instruments**

The Charitable Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.13 Operating leases**

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.



---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

---

**2. Accounting policies (continued)**

**2.14 Pensions**

The Charitable Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charitable Company to the fund in respect of the Year.

**2.15 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charitable Company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charitable Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**3. Critical accounting estimates and areas of judgment**

Estimates and judgments 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.

Critical accounting estimates and assumptions:

The Charitable Company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. There are no estimates and assumptions that are considered to have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

**4. Income from donations and grants**

|           | Unrestricted<br>funds<br>2025<br>£ | Total<br>funds<br>2025<br>£ | Total<br>funds<br>2024<br>£ |
|-----------|------------------------------------|-----------------------------|-----------------------------|
| Donations | 26,898                             | 26,898                      | 16,665                      |

Details of local government grants can be found in the Statement of Funds note 18.

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**5. Income from charitable activities**

|                 | Unrestricted<br>funds<br>2025<br>£ | Restricted<br>funds<br>2025<br>£ | Total<br>funds<br>2025<br>£ | Total<br>funds<br>2024<br>£ |
|-----------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Main activities | 401,406                            | 1,288,736                        | 1,690,142                   | 1,446,464                   |
| Total 2024      | 401,406                            | 1,045,058                        | 1,446,464                   |                             |

Within the unrestricted funds income above, CARA received £401,406 (2024: £401,406) from SERICC to work in partnership, as Synergy Essex, to help deliver the Essex Police, Fire and Crime Commissioner contract for the provision of sexual abuse support services across Essex.

**6. Investment income**

|               | Unrestricted<br>funds<br>2025<br>£ | Total<br>funds<br>2025<br>£ | Total<br>funds<br>2024<br>£ |
|---------------|------------------------------------|-----------------------------|-----------------------------|
| Bank interest | 11,673                             | 11,673                      | 11,793                      |

**7. Other incoming resources**

|                          | Unrestricted<br>funds<br>2025<br>£ | Total<br>funds<br>2025<br>£ | Total<br>funds<br>2024<br>£ |
|--------------------------|------------------------------------|-----------------------------|-----------------------------|
| Other incoming resources | 349                                | 349                         | 2,436                       |

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**8. Expenditure on raising funds**

**Costs of raising voluntary income**

|                    | <b>Unrestricted<br/>funds<br/>2025<br/>£</b> | <b>Total<br/>funds<br/>2025<br/>£</b> | <i>Total<br/>funds<br/>2024<br/>£</i> |
|--------------------|----------------------------------------------|---------------------------------------|---------------------------------------|
| Wages and salaries | 25,423                                       | <b>25,423</b>                         | 24,924                                |

A proportion of the CEO's payroll costs are attributed to the cost of raising funds, being 40% of the total cost.

**9. Analysis of expenditure on charitable activities**

**Summary by fund type**

|                                               | <b>Unrestricted<br/>funds<br/>2025<br/>£</b> | <b>Restricted<br/>funds<br/>2025<br/>£</b> | <b>Total<br/>2025<br/>£</b> | <i>Total<br/>2024<br/>£</i> |
|-----------------------------------------------|----------------------------------------------|--------------------------------------------|-----------------------------|-----------------------------|
| Core activities                               | 81,807                                       | 135,692                                    | <b>217,499</b>              | 181,228                     |
| Outreach expenses                             | 14,474                                       | 37,715                                     | <b>52,189</b>               | 43,915                      |
| Counselling, sessional fees and social groups | 62,281                                       | 151,397                                    | <b>213,678</b>              | 228,869                     |
| Wages and salaries                            | 131,098                                      | 989,428                                    | <b>1,120,526</b>            | 1,078,215                   |
|                                               | <u>289,660</u>                               | <u>1,314,232</u>                           | <u><b>1,603,892</b></u>     | <u>1,532,227</u>            |
| Total 2024                                    | <u>382,072</u>                               | <u>1,150,155</u>                           | <u>1,532,227</u>            |                             |



**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**10. Analysis of expenditure by activities**

|                                               | <b>Activities<br/>undertaken<br/>directly<br/>2025<br/>£</b> | <b>Support<br/>costs<br/>2025<br/>£</b> | <b>Total<br/>funds<br/>2025<br/>£</b> | <i>Total<br/>funds<br/>2024<br/>£</i> |
|-----------------------------------------------|--------------------------------------------------------------|-----------------------------------------|---------------------------------------|---------------------------------------|
| Core activities                               | 142,834                                                      | 74,665                                  | <b>217,499</b>                        | 181,228                               |
| Outreach costs                                | 52,189                                                       | -                                       | <b>52,189</b>                         | 43,915                                |
| Counselling, sessional fees and social groups | 213,678                                                      | -                                       | <b>213,678</b>                        | 228,869                               |
| Wages and salaries                            | 1,120,526                                                    | -                                       | <b>1,120,526</b>                      | 1,078,215                             |
|                                               | <u>1,529,227</u>                                             | <u>74,665</u>                           | <u><b>1,603,892</b></u>               | <u>1,532,227</u>                      |
| Total 2024                                    | <u>1,454,296</u>                                             | <u>77,931</u>                           | <u>1,532,227</u>                      |                                       |

**Analysis of support costs**

|                                   | <b>Total<br/>funds<br/>2025<br/>£</b> | <i>Total<br/>funds<br/>2024<br/>£</i> |
|-----------------------------------|---------------------------------------|---------------------------------------|
| Premises costs                    | <b>19,583</b>                         | 17,783                                |
| Office and administration costs   | <b>13,413</b>                         | 10,641                                |
| Insurance                         | <b>4,119</b>                          | 4,075                                 |
| IT and computer costs             | <b>27,239</b>                         | 36,249                                |
| Bookkeeping and financial support | <b>4,686</b>                          | 4,124                                 |
| Audit fees                        | <b>4,860</b>                          | 4,170                                 |
| Volunteer expenses                | <b>340</b>                            | 540                                   |
| Bank charges                      | <b>378</b>                            | 349                                   |
| Other support costs               | <b>47</b>                             | -                                     |
|                                   | <u><b>74,665</b></u>                  | <u>77,931</u>                         |

---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

---

**11. Auditor's remuneration**

|                                                                                                            | 2025<br>£    | 2024<br>£    |
|------------------------------------------------------------------------------------------------------------|--------------|--------------|
| Fees payable to the Charitable Company's auditor for the audit of the Charitable Company's annual accounts | 4,150        | 3,475        |
| Fees payable to the Charitable Company's auditor in respect of:<br>Other financial services                | 3,613        | 3,852        |
|                                                                                                            | <u>7,763</u> | <u>7,327</u> |

**12. Staff costs**

|                                                      | 2025<br>£        | 2024<br>£        |
|------------------------------------------------------|------------------|------------------|
| Wages and salaries                                   | 1,038,580        | 995,217          |
| Social security costs                                | 85,867           | 87,509           |
| Contribution to defined contribution pension schemes | 21,502           | 20,413           |
|                                                      | <u>1,145,949</u> | <u>1,103,139</u> |

The average number of persons employed by the Charitable Company during the Year was as follows:

|                                           | 2025<br>No. | 2024<br>No. |
|-------------------------------------------|-------------|-------------|
| Practitioners, advisers and co-ordinators | 30          | 28          |
| Administration and management             | 6           | 7           |
|                                           | <u>36</u>   | <u>35</u>   |

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel of the charity comprise the trustees and the senior management team as listed on page 1. The total amount of employee benefits (including employer pension contributions) received by key management personnel for their services to the charity was £103,823 (2024: £102,435).

**13. Trustees' remuneration and expenses**

During the Year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the Year ended 31 March 2025, expenses totalling £255 for travel costs and training were reimbursed to 2 Trustees (2024 - no trustee expenses were reimbursed).

---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

---

**14. Fixed asset investments**

|                          | Investment<br>in associate<br>companies<br>£ |
|--------------------------|----------------------------------------------|
| <b>Cost or valuation</b> |                                              |
| Additions                | 50,001                                       |
| At 31 March 2025         | <u>50,001</u>                                |
| <b>Net book value</b>    |                                              |
| At 31 March 2025         | <u>50,001</u>                                |

The charitable company is a Shareholder in Icena Ltd, a social enterprise incorporated in England & Wales.

**Associates**

The following was a subsidiary undertaking of the Charitable Company:

| Name                                | Company<br>number | Principal activity                                                                                           | Class of<br>shares | Holding |
|-------------------------------------|-------------------|--------------------------------------------------------------------------------------------------------------|--------------------|---------|
| Icena Ltd - year ended 31 July 2024 | 12100766          | Social Enterprise<br>providing training and<br>consultancy covering<br>sexual discrimination and<br>violence | Ordinary           | 20%     |

The financial results of the subsidiary for the year were:

| Name                                | Profit/(Loss)<br>/ Surplus/<br>(Deficit) for<br>the year<br>£ | Net assets<br>£ |
|-------------------------------------|---------------------------------------------------------------|-----------------|
| Icena Ltd - year ended 31 July 2024 | 84,621                                                        | (79,090)        |



**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**15. Debtors**

|                                | 2025<br>£     | 2024<br>£     |
|--------------------------------|---------------|---------------|
| Trade debtors                  | 9,900         | 33,613        |
| Other debtors                  | 188           | 447           |
| Prepayments and accrued income | 13,065        | 13,219        |
|                                | <u>23,153</u> | <u>47,279</u> |

**16. Creditors: Amounts falling due within one year**

|                                    | 2025<br>£      | 2024<br>£     |
|------------------------------------|----------------|---------------|
| Trade creditors                    | 21,338         | 16,399        |
| Other taxation and social security | 21,196         | 23,168        |
| Accruals and deferred income       | 69,676         | 31,860        |
|                                    | <u>112,210</u> | <u>71,427</u> |

|                                         | 2025<br>£     | 2024<br>£     |
|-----------------------------------------|---------------|---------------|
| <b>Deferred grant income</b>            |               |               |
| Deferred income at 1 April 2024         | 22,500        | -             |
| Resources deferred during the Year      | 59,561        | 22,500        |
| Amounts released from previous periods  | (22,500)      | -             |
| <b>Deferred income at 31 March 2025</b> | <u>59,561</u> | <u>22,500</u> |

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**17. Statement of funds**

**Statement of funds - current Year**

|                                                     | Balance at 1<br>April 2024<br>£ | Income<br>£    | Expenditure<br>£ | Balance at<br>31 March<br>2025<br>£ |
|-----------------------------------------------------|---------------------------------|----------------|------------------|-------------------------------------|
| <b>Unrestricted funds</b>                           |                                 |                |                  |                                     |
| <b>Designated funds</b>                             |                                 |                |                  |                                     |
| Designated Funds - all funds                        | 200,000                         | -              | -                | 200,000                             |
| <b>General funds</b>                                |                                 |                |                  |                                     |
| General reserves                                    | 456,327                         | 440,326        | (315,083)        | 581,570                             |
| <b>Total Unrestricted funds</b>                     | <b>656,327</b>                  | <b>440,326</b> | <b>(315,083)</b> | <b>781,570</b>                      |
| <b>Restricted funds</b>                             |                                 |                |                  |                                     |
| Ministry of Justice                                 | -                               | 451,948        | (451,948)        | -                                   |
| Essex County Council                                | 865                             | 197,880        | (196,532)        | 2,213                               |
| National Lottery Community Fund Navigators Project  | -                               | 127,123        | (127,123)        | -                                   |
| National Lottery Community Fund - Supporting CARA   | 51,726                          | 125,000        | (135,061)        | 41,665                              |
| Henry Smith Foundation                              | 10,000                          | 110,000        | (110,000)        | 10,000                              |
| Colchester City Council - Mile End Safer Streets    | -                               | 58,875         | (58,875)         | -                                   |
| BBC Children in Need                                | 5,147                           | 47,840         | (39,733)         | 13,254                              |
| Braintree District Council - Halstead Safer Streets | 220                             | 40,000         | (40,220)         | -                                   |
| Provide Foundation                                  | -                               | 30,000         | (30,000)         | -                                   |
| Charles Hayward Foundation                          | 7,500                           | 25,000         | (20,000)         | 12,500                              |
| PFCC Violence and Vulnerability                     | -                               | 25,000         | (25,000)         | -                                   |
| Feel Well Fund                                      | 15,911                          | -              | (15,911)         | -                                   |
| Braintree District and Eastlight Community Fund     | 10,125                          | 10,000         | (12,625)         | 7,500                               |
| Chelmsford Health Inequalities Fund                 | -                               | 10,000         | (10,000)         | -                                   |
| Tendring Community Safety Partnership               | -                               | 10,000         | (10,000)         | -                                   |
| Chelmsford City Council Community Safety Fund       | -                               | 6,000          | (6,000)          | -                                   |
| Tendring Hyper Local Fund                           | 5,883                           | -              | (5,883)          | -                                   |

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**17. Statement of funds (continued)**

**Statement of funds - current Year (continued)**

|                                                                                                       | Balance at 1<br>April 2024<br>£ | Income<br>£             | Expenditure<br>£          | Balance at<br>31 March<br>2025<br>£ |
|-------------------------------------------------------------------------------------------------------|---------------------------------|-------------------------|---------------------------|-------------------------------------|
| Homes for Ukraine Community Grants Programme                                                          | -                               | 5,270                   | (1,720)                   | 3,550                               |
| East of England Co-op Community Cares Fund                                                            | 5,000                           | -                       | (5,000)                   | -                                   |
| Colchester Catalyst Charity                                                                           | 3,800                           | -                       | (3,800)                   | -                                   |
| Other Funds including other Colchester Community Safety Partnership and Colchester City Council Funds | 140                             | 8,800                   | (8,801)                   | 139                                 |
|                                                                                                       | <u>116,317</u>                  | <u>1,288,736</u>        | <u>(1,314,232)</u>        | <u>90,821</u>                       |
| <b>Total of funds</b>                                                                                 | <u><u>772,644</u></u>           | <u><u>1,729,062</u></u> | <u><u>(1,629,315)</u></u> | <u><u>872,391</u></u>               |



**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**17. Statement of funds (continued)**

**Statement of funds - prior Year**

|                                                             | Balance at<br>1 April 2023<br>£ | Income<br>£    | Expenditure<br>£ | Balance at<br>31st March<br>2024<br>£ |
|-------------------------------------------------------------|---------------------------------|----------------|------------------|---------------------------------------|
| <b>Unrestricted funds</b>                                   |                                 |                |                  |                                       |
| <b>Designated funds</b>                                     |                                 |                |                  |                                       |
| Designated Funds - all funds                                | 200,000                         | -              | -                | 200,000                               |
| <b>General funds</b>                                        |                                 |                |                  |                                       |
| General reserves                                            | 431,023                         | 432,300        | (406,996)        | 456,327                               |
| <b>Total Unrestricted funds</b>                             | <b>631,023</b>                  | <b>432,300</b> | <b>(406,996)</b> | <b>656,327</b>                        |
| <b>Restricted funds</b>                                     |                                 |                |                  |                                       |
| Ministry of Justice                                         | -                               | 414,612        | (414,612)        | -                                     |
| National Lottery Community Fund Supporting CARA             | 75,207                          | 130,910        | (154,391)        | 51,726                                |
| National Lottery Community Fund Navigators Project          | -                               | 123,420        | (123,420)        | -                                     |
| Essex County Council                                        | -                               | 115,430        | (114,565)        | 865                                   |
| Henry Smith Foundation                                      | 32,500                          | 62,500         | (85,000)         | 10,000                                |
| Feel Well Fund                                              | 43,184                          | -              | (27,273)         | 15,911                                |
| Braintree District Council - Halstead Safer Streets Project | 2,083                           | 42,648         | (44,511)         | 220                                   |
| BBC Children in Need                                        | 13,521                          | 31,360         | (39,734)         | 5,147                                 |
| Colchester Catalyst Charity                                 | -                               | 22,803         | (19,003)         | 3,800                                 |
| Violence and Vulnerability Community Safety Fund            | -                               | 20,000         | (20,000)         | -                                     |
| Charles Hayward Foundation                                  | -                               | 15,000         | (7,500)          | 7,500                                 |
| Colchester City Council - Mile End Safer Streets            | -                               | 19,625         | (19,625)         | -                                     |
| PFCC Community Safety Fund                                  | -                               | 14,000         | (14,000)         | -                                     |
| North East Essex Health and Wellbeing Community Safety Fund | 13,729                          | -              | (13,729)         | -                                     |
| Braintree District and Eastlight Community Fund             | 10,125                          | 13,500         | (13,500)         | 10,125                                |
| Tendring Hyper Local Fund                                   | -                               | 10,000         | (4,117)          | 5,883                                 |

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**17. Statement of funds (continued)**

**Statement of funds - prior Year (continued)**

|                                                   | Balance at<br>1 April 2023<br>£ | Income<br>£             | Expenditure<br>£          | Balance at<br>31 March<br>2024<br>£ |
|---------------------------------------------------|---------------------------------|-------------------------|---------------------------|-------------------------------------|
| Essex Community Foundation Funds                  | 17,511                          | -                       | (17,511)                  | -                                   |
| Mid and South Essex Community Partnership<br>Fund | 5,333                           | -                       | (5,333)                   | -                                   |
| Other Funds                                       | 8,221                           | 9,250                   | (12,331)                  | 5,140                               |
|                                                   | <u>221,414</u>                  | <u>1,045,058</u>        | <u>(1,150,155)</u>        | <u>116,317</u>                      |
| <b>Total of funds</b>                             | <u><u>852,437</u></u>           | <u><u>1,477,358</u></u> | <u><u>(1,557,151)</u></u> | <u><u>772,644</u></u>               |

---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
**(A company limited by guarantee)**

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

---

**18. Statement of Funds information**

The amounts shown in the previous note which are carried forward relate to expenditure which will take place after the year end in accordance with terms and conditions of the grant.

The funding received is given for the various activities of the charity. The restricted grants are awarded for specific purposes and therefore expended in accordance with the terms and conditions of the award and is expended in the timeline specified by the funder.

Funding for the year to 31 March 2025 has been received for the purposes as follows:

Within unrestricted funds under Charitable Activities £401,406 (2024: £401,406) relates to income received from 3rd Party Payment SERICC, to work in partnership, as Synergy Essex, to deliver the Essex Police, Fire and Crime Commissioner contract for the provision of sexual abuse support services across Essex. The money received was used for the main activities of the charity covering costs such as staff salaries, sessional counselling fees and premises expenses.

Ministry of Justice - to support the provision of ISVAs and provide specialist counselling.

The National Lottery Community Fund has provided three grants during the period; 'Supporting CARA' which ended July 2024 and contributes to the salary costs of key staff and was replaced by a new 5 year 'Supporting CARA (continuation)' grant from August 2024. Grant funds were also received via SERICC Rape and Sexual Abuse Specialist service from The National Lottery Community Fund for the 'Navigators Project' which will continue for a further year.

Essex County Council - funding shared with our Synergy Essex Partners to provide specialist sexual violence counselling for victims of domestic abuse.

BBC Children in Need - to fund child therapists' salaries and sessional fees.

The Henry Smith Foundation provides two grants - one to provide funding for the core activities of the charity and another to support CARA's Integrated Support service.

Colchester City Council - Mile End Safer Streets to support specialist counselling in Mile End Colchester.

BBC Children in Need - to fund child therapists' salaries and sessional fees.

Braintree District Council Safer Streets - to support specialist counselling in Halstead.

Essex Community Foundation grants - from the Provide Foundation towards core operating costs, from the East of England Co-op Community Cares Fund to support the CARA service user forum and Homes for Ukraine Community Grants Programme administered by Essex Community Foundation on behalf of Essex County Council for the on-going support of Ukrainian Nationals who have been victims of sexual violence or abuse.

Charles Hayward Foundation - supporting CARA's Integrated Support service.

PFCC Violence and Vulnerability Community Safety Fund - to support specialist counselling for your people.

The Braintree District and Eastlight Community Fund - to provide specialist counselling in Braintree.

The Feel Well Fund supporting CARA's Integrated Support service.

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

Colchester Catalyst to support young victims of sexual violence and abuse.

Tendring Hyperlocal Fund - to support young victims of sexual abuse in Harwich.

Colchester City Council - Public health fund grant to support CARA's Integrated Support service.

Colchester Safety Partnership - to support specialist counselling for young people in Colchester.

Tendring Safety Partnership - to support counselling in Tendring.

Chelmsford City Council - two grants were received both supporting specialist counselling in Chelmsford.

**19. Summary of funds**

**Summary of funds - current Year**

|                  | Balance at 1<br>April 2024<br>£ | Income<br>£      | Expenditure<br>£   | Balance at<br>31 March<br>2025<br>£ |
|------------------|---------------------------------|------------------|--------------------|-------------------------------------|
| Designated funds | 200,000                         | -                | -                  | 200,000                             |
| General funds    | 456,327                         | 440,326          | (315,083)          | 581,570                             |
| Restricted funds | 116,317                         | 1,288,736        | (1,314,232)        | 90,821                              |
|                  | <u>772,644</u>                  | <u>1,729,062</u> | <u>(1,629,315)</u> | <u>872,391</u>                      |

**Summary of funds - prior Year**

|                  | Balance at<br>1 April 2023<br>£ | Income<br>£      | Expenditure<br>£   | Balance at<br>31 March<br>2024<br>£ |
|------------------|---------------------------------|------------------|--------------------|-------------------------------------|
| Designated funds | 200,000                         | -                | -                  | 200,000                             |
| General funds    | 431,023                         | 432,300          | (406,996)          | 456,327                             |
| Restricted funds | 221,414                         | 1,045,058        | (1,150,155)        | 116,317                             |
|                  | <u>852,437</u>                  | <u>1,477,358</u> | <u>(1,557,151)</u> | <u>772,644</u>                      |



**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**20. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

|                               | <b>Unrestricted<br/>funds<br/>2025<br/>£</b> | <b>Restricted<br/>funds<br/>2025<br/>£</b> | <b>Total<br/>funds<br/>2025<br/>£</b> |
|-------------------------------|----------------------------------------------|--------------------------------------------|---------------------------------------|
| Fixed asset investments       | 50,001                                       | -                                          | <b>50,001</b>                         |
| Current assets                | 843,779                                      | 90,821                                     | <b>934,600</b>                        |
| Creditors due within one year | (112,210)                                    | -                                          | <b>(112,210)</b>                      |
| <b>Total</b>                  | <b>781,570</b>                               | <b>90,821</b>                              | <b>872,391</b>                        |

**Analysis of net assets between funds - prior year**

|                               | <i>Unrestricted<br/>funds<br/>2024<br/>£</i> | <i>Restricted<br/>funds<br/>2024<br/>£</i> | <i>Total<br/>funds<br/>2024<br/>£</i> |
|-------------------------------|----------------------------------------------|--------------------------------------------|---------------------------------------|
| Fixed asset investments       | 50,001                                       | -                                          | 50,001                                |
| Current assets                | 677,753                                      | 116,317                                    | 794,070                               |
| Creditors due within one year | (71,427)                                     | -                                          | (71,427)                              |
| <b>Total</b>                  | <b>656,327</b>                               | <b>116,317</b>                             | <b>772,644</b>                        |

**21. Reconciliation of net movement in funds to net cash flow from operating activities**

|                                                                                | <b>2025<br/>£</b> | <b>2024<br/>£</b> |
|--------------------------------------------------------------------------------|-------------------|-------------------|
| Net income/expenditure for the year (as per Statement of Financial Activities) | <b>99,747</b>     | <b>(79,793)</b>   |
| <b>Adjustments for:</b>                                                        |                   |                   |
| Interest received from investments                                             | <b>(11,673)</b>   | <b>(11,793)</b>   |
| Decrease/(increase) in debtors                                                 | <b>24,126</b>     | <b>(36,229)</b>   |
| Increase in creditors                                                          | <b>40,783</b>     | <b>13,062</b>     |
| <b>Net cash provided by/(used in) operating activities</b>                     | <b>152,983</b>    | <b>(114,753)</b>  |

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**22. Analysis of cash and cash equivalents**

|                                        | 2025<br>£      | 2024<br>£      |
|----------------------------------------|----------------|----------------|
| Cash in hand                           | 911,447        | 746,791        |
| <b>Total cash and cash equivalents</b> | <b>911,447</b> | <b>746,791</b> |

**23. Analysis of changes in net debt**

|                          | At 1 April<br>2024<br>£ | Cash flows<br>£ | At 31 March<br>2025<br>£ |
|--------------------------|-------------------------|-----------------|--------------------------|
| Cash at bank and in hand | 746,791                 | 164,656         | 911,447                  |
|                          | <b>746,791</b>          | <b>164,656</b>  | <b>911,447</b>           |

**24. Operating lease commitments**

At 31 March 2025 the Charitable Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

|                                              | 2025<br>£     | 2024<br>£     |
|----------------------------------------------|---------------|---------------|
| Not later than 1 year                        | 15,027        | 14,911        |
| Later than 1 year and not later than 5 years | 14,803        | 25,071        |
| <b>Total</b>                                 | <b>29,830</b> | <b>39,982</b> |

The following lease payments and changes in lease payments have been recognised in the Statement of financial activities:

|                                                                          | 2025<br>£ | 2024<br>£ |
|--------------------------------------------------------------------------|-----------|-----------|
| <b>Operating lease payments</b>                                          |           |           |
| Operating lease rentals                                                  | 59,430    | 50,493    |
| Changes in lease payments arising from COVID-19 related rent concessions | -         | -         |

The charity operates from a number of sites which are leased primarily on a short term basis.

---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

---

**25. Members' liability**

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £1 for the debts and liabilities contracted before he/she ceases to be a member.

**26. Related party transactions**

Owing to the nature of the charity and the composition of the board of trustees being drawn from public and private sector organisations, transactions may take place with organisations in which trustees have an interest.

During earlier years the charity invested £50,000 of unrestricted funds into Icena Ltd an entity in which certain key management personnel of CARA are directors, to support the growth and development of Icena Ltd. This investment is interest free and will be re-paid in the future as agreed between the two parties. This investment remains.

Helen Parr was CEO and company secretary of CARA and a director of Icena Ltd for the year.

---

# Accounts

---



Registered number: 06525343  
Charity number: 1124282

---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

---

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
**(A company limited by guarantee)**

---

---

**CONTENTS**

---

|                                                                                                  | Page    |
|--------------------------------------------------------------------------------------------------|---------|
| <b>Reference and administrative details of the Charitable Company, its Trustees and advisers</b> | 1       |
| <b>Trustees' report</b>                                                                          | 2 - 7   |
| <b>Independent auditors' report on the financial statements</b>                                  | 8 - 11  |
| <b>Statement of financial activities</b>                                                         | 12      |
| <b>Balance sheet</b>                                                                             | 13 - 14 |
| <b>Statement of cash flows</b>                                                                   | 15      |
| <b>Notes to the financial statements</b>                                                         | 16 - 34 |

---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
**(A company limited by guarantee)**

---

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE COMPANY, ITS TRUSTEES AND ADVISERS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

---

**Trustees** Tina Powell, Chair  
Gillian Colbert, Vice Chair  
Dominique Blondel  
Linda Isaac, Treasurer  
Naomi Sephton  
Victoria Beckwith  
Naz Kahn (resigned 23 March 2024)

**Company registered number** 06525343

**Charity registered number** 1124282

**Registered office** Mailbox 302  
Communications House  
9 St. Johns Street  
Colchester  
CO2 7NN

**Principal operating office** Mailbox 302  
Communications House  
9 St. Johns Street  
Colchester  
CO2 7NN

**Company secretary and CEO** Helen Parr

**Key management** Helen Parr and Sarah Clementson

**Independent auditors** Griffin Chapman  
Statutory Auditor  
Chartered Accountants  
4 & 5 The Cedars, Apex 12  
Old Ipswich Road  
Colchester  
Essex  
CO7 7QR

---

**CENTRE FOR ACTION ON RAPE AND ABUSE LIMITED**  
**(A company limited by guarantee)**

---

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDING 31 MARCH 2024**

---

The trustees present their annual report together with the financial statements of the Charitable Company, Centre for Action on Rape and Abuse (which also trades under the name CARA), for the year 1<sup>st</sup> April 2023 to 31 March 2024. The annual report serves the purposes of both a Trustees' Report and a Directors' Report under company law. The trustees confirm that CARA's annual report and financial statements comply with the current statutory requirements, the requirements of CARA's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since CARA qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies ACT 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

CARA is governed by its memorandum and articles of association established upon incorporation on 6 March 2009. These were later updated on 19 March 2019. The charity was registered with the Charity Commission on 31 May 2008.

## **Objectives and Activities**

### **a. Policies and objectives**

**Centre for Action on Rape and Abuse (CARA) works with victims and survivors of sexual violence and child sexual abuse, providing independent, specialist support and promoting and representing their rights and needs.**

CARA works with victims and survivors of all ages and all genders, providing a range of specialist services, including one-to-one counselling, emotional support, ISVA (Independent Sexual Violence Adviser) support through the criminal justice process, advocacy, support for young people, play therapy for children under 12, support for families and group support. CARA also undertakes activities to increase awareness and understanding of sexual violence and child sexual abuse, including by working closely with professionals and delivering presentations for external agencies. Our services are provided face-to-face and remotely, by video link, telephone, e-mail and text.

CARA recognises that women who have experienced sexual violence may need safe, women-only spaces. One floor of our Colchester premises is designated as a women-only safe space. Other rooms we use are located in shared buildings. CARA provides women-only referral pathways, meaning when women contact CARA they can be certain they will only talk with, or meet women workers.

Specialist support services for men and boys and people of other genders are provided in set locations. Support from a male counsellor can be provided on request.

In setting objectives and planning for CARA's activities, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit including the guidance 'Public benefit: running a charity (PB2)'.

### **b. Activities undertaken to achieve objectives**

CARA works in partnership with SERICC Rape and Sexual Abuse Specialist Service and Southend-on-Sea Rape Crisis (SOS Rape Crisis) as Synergy Essex. Since April 2016, Synergy Essex has delivered the Essex Police, Fire and Crime Commissioner contract for the provision of sexual abuse support services across Essex. Our current three-year contract has been extended for two additional years and will end in March 2025. Synergy Essex intends to bid for the new contract when it is put out to tender.

CARA is a member of Rape Crisis England and Wales (RCEW) and is part of the East of England RCEW Regional Network. CARA is also a member of the Survivors Trust.



---

**CENTRE FOR ACTION ON RAPE AND ABUSE LIMITED**  
**(A company limited by guarantee)**

---

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDING 31 MARCH 2024**

---

**c. Volunteers**

CARA celebrates the fact that it has a committed volunteer team, who contribute many hours to the charity. Voluntary roles include counsellors, advocates and volunteers who support us with communications activities, including writing content for our website. A number of fundraising activities and the work of the Board of Trustees are also provided on a voluntary basis and staff time is regularly volunteered to support fundraising, campaigning and other events.

In total our volunteers' contribution constitutes approximately 1,000 hours a year. Our sincere thanks go to all CARA volunteers.

**Achievements and Performance**

**a. CARA's main achievements**

Over the year CARA received a total of 1,814 new referrals to our service, including 237 young people (13-17) and 61 children under 12.

**CARA's key achievements in 2023/24 have been:**

- **Continuing to provide a range of high-quality services, despite increasing challenges.** We are proud to have delivered a range of services designed to meet the needs of our clients, despite an increased demand for longer-term support (often for clients with very complex needs), and rising costs putting increased pressure on our already stretched team and budget. We have continued to see huge delays in the criminal justice process, with a backlog of over 10,000 sexual offences waiting to go to court nationally. This is a 21% increase compared to the number waiting at the same time the previous year and a 196% increase from 2019. We also continue to work in a context where many statutory services, including mental health and social care, are stretched far beyond capacity: as a result, providing patchy provision, often with long waiting times. This means that CARA is frequently the only agency supporting a victim or survivor.
- **Introducing a team of CARA First Contact Navigators to triage all new referrals to CARA,** moving away from the centralised Synergy Essex First Contact Navigators service that was previously in place. This change has enabled us to shape our first contact and assessment process to coordinate better with CARA's services, providing a more nuanced and timely response for our clients. We are extremely grateful to SERICC Rape and Sexual Abuse Specialist Service for securing funding from the National Lottery Community Fund, on behalf of Synergy Essex, to support us in delivering this service, which is funded until March 2026.
- **Securing a new Synergy Essex contract from Essex County Council** to deliver a pilot project providing specialist rape and sexual violence counselling for people who have experienced domestic abuse. CARA is the lead partner for this project. Although eligibility for the project is restricted to those victims who have lived in refuge, dispersed or sanctuary scheme accommodation since the 29<sup>th</sup> April 2021 (when the new Domestic Abuse Duties came into force), this is the first funding we have received from Essex County Council for many years, and the first recognition of the vital role that Synergy Essex plays in supporting victims of domestic abuse. In 2023/24 around 27% of our total referrals were for victims of sexual violence within a domestic abuse relationship.
- **Reducing waiting times for counselling for young people.** In April 2023, young people were having to wait 9 months to access our counselling service. By March 2024, this had reduced to 3 months. This reduction has been a result of the hard work of our Allocations Team and Young Person's Practitioners who have been doing all they can to streamline our processes, and thanks to a grant from Colchester Catalyst Charity, which contributed to the salary costs of an additional full-time Young Person's Practitioner.

---

**CENTRE FOR ACTION ON RAPE AND ABUSE LIMITED**  
**(A company limited by guarantee)**

---

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDING 31 MARCH 2024**

---

- **Working in partnership with Braintree District Council and Colchester City Council on three Safer Streets projects.** The projects, based in Halstead, Witham and the Mile End area of Colchester, involve working closely with Community Safety Partnerships and other local organisations, to deliver a range of interventions to reduce violence against women and girls. CARA's role is to provide specialist sexual violence support for victims and survivors within these areas.

**b. Key performance indicators**

**Fundraising activities and income generation**

Around **30%** of our income in 2023/24 came via contracts and grants provided through the **Office of the Police, Fire and Crime Commissioner for Essex (PFCC)**, distributed through Synergy Essex. As Essex is one of five areas across England selected to pilot the devolution of the Ministry of Justice (MoJ) Rape Support Fund, our Rape Support Fund grant is included in this total.

The other main source of CARA's income has been from grants, including from the **Ministry of Justice (28%)**, **The National Lottery Community Fund (17%)**, **Essex County Council (8%)**, **Safer Streets (4%)** and national and local charitable trusts (**11%**) including **The Henry Smith Charity**, **BBC Children in Need**, **Colchester Catalyst** and **Braintree District and Eastlight Community Fund**. A full list of our funders can be found on pages 27 to 31 and on the CARA website.

Approximately **1%** of our income has been received from donations and fundraising activities, and a further **1%** from interest and earned income.

CARA continues to work closely with 4 other rape crisis centres to develop Icena Ltd, a social enterprise with a two-fold social impact: providing services which empower individuals and create social change and generating sustainable income for rape crisis centres. In September 2023, Icena won the contract to deliver a pilot project, providing trauma-informed training to staff in three criminal courts in England, bringing £200,000 into its coffers. Its business from universities and local councils also continues to grow. Icena remains a key part of CARA's long-term sustainability plan.

**We are extremely grateful to all the organisations and individuals who have supported CARA and made our work possible.**

**Financial review**

**a. Going concern**

After making appropriate enquiries, the trustees have a reasonable expectation that CARA has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**b. Reserves Policy**

CARA's policy is that free unrestricted reserves should be held at a level equivalent to between 3-6 months running costs. On 31 March 2024 our unrestricted reserves stand at £656,327 representing just under five months estimated running costs for 2023/24.

---

**CENTRE FOR ACTION ON RAPE AND ABUSE LIMITED**  
**(A company limited by guarantee)**

---

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDING 31 MARCH 2024**

---

**c. Principal Risks and uncertainties**

CARA is committed to maintaining a strong framework to ensure that risk management is an integral part of our decision-making and that operational, strategic and financial risk is managed appropriately. As part of this, CARA maintains a Risk Register which identifies and monitors high level risks. The Risk Register is reviewed by trustees on a six-monthly basis, and more frequently where risks are known to be volatile.

Trustees consider the major risks to which CARA is exposed are around funding and financial sustainability. To mitigate these risks, we:

- Pursue diverse opportunities to generate income.
- Keep proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable regular review of our expenditure to maintain control.

**Structure, governance and management**

**a. Constitution**

CARA is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

**b. Methods of appointment or election of Trustees**

CARA's management is the responsibility of the trustees who are elected and co-opted under the terms of the Memorandum of Association.

Trustees may, by special resolution, appoint a person who is willing to act as a trustee who applies in the prescribed way to the board. They may also determine the rotation in which any additional trustees are to retire.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of its winding up.

**c. Organisational structure and decision-making policies**

CARA is run by the Chief Executive Officer and the Head of Operations, with the support and oversight of the trustees. Five team managers oversee the day-to-day delivery of CARA services.

**d. Policies adopted for the induction and training of trustees**

CARA has a structured induction and training programme for trustees. CARA is also a member of Community 360 which provides training opportunities for good governance.

**e. Pay policy for key management personnel**

Pay and remuneration of key management are set by the trustees, using the NJC pay scales as a benchmark. Due to limited funding, we were unable to give a payrise in line with NJC scales in 2023/24.

**f. Related party relationships**

Icena Ltd is a social enterprise with a board made up of representatives of Rape Crisis Centres from across the Eastern Region, including CARA. Icena Ltd is owned in equal shares by CARA, along with four other charitable entities.

Tina Powell has been a Director of both CARA and Icena Ltd during the year. CARA's Chief Executive Officer, Helen Parr, has also been a Director of Icena Ltd during the year.

---

**CENTRE FOR ACTION ON RAPE AND ABUSE LIMITED**  
**(A company limited by guarantee)**

---

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDING 31 MARCH 2024**

---

**Plans for future periods**

From April 2024, we anticipate a period of change with our existing CEO moving on and recruitment underway to replace her. We are grateful to our CEO, Helen Parr, who has agreed a flexible end date to ensure that the transition to a new CEO is as smooth as possible.

The CARA Trustee Board has been reflecting on the way it operates and has agreed to undertake a governance review to ensure that board operations are in line with best practice.

In financial terms, both our short and long-term finances are less certain than in recent years. Our shared Synergy Essex Contract from the Police, Fire and Crime Commissioner for Essex is due to be re-tendered in the summer of 2024, and as much of funding we receive from the Ministry of Justice is linked to this contract, we have a considerable amount invested in securing this contract again. The funding we have received for the two Safer Streets projects also ends in March 2025.

On the plus side, we have a number of multi-year grants in place including a new three-year grant from the Henry Smith Charity and a further two-and-a-half years of our existing grant from BBC Children in Need still to run. We will continue to submit new funding applications on an ongoing basis to maintain our income.

**Members' liability**

The Members of CARA guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up.

**Statement of Trustees' responsibilities**

The trustees (who are also the directors of CARA for the purpose 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 CARA and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles of the Charities SORP (FRS 102)
- Make judgements and accounting estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charitable Company will continue in business.

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



---

**CENTRE FOR ACTION ON RAPE AND ABUSE LIMITED**  
**(A company limited by guarantee)**

---

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDING 31 MARCH 2024**

---

**Disclosure of information to auditors**

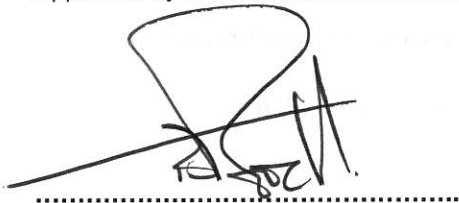
Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

**Auditors**

The auditors, Griffin Chapman, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of trustees and signed on their behalf.



.....  
**Tina Powell**  
**Chair of the Board of Trustees**

Date: 6 August 2024

---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

---

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CENTRE FOR ACTION ON RAPE AND ABUSE**

---

**Opinion**

We have audited the financial statements of Centre For Action on Rape and Abuse (the 'charitable company') for the Year ended 31 March 2024 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (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 March 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 United Kingdom, including the Financial Reporting Council'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.

---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
**(A company limited by guarantee)**

---

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CENTRE FOR ACTION ON RAPE AND ABUSE (CONTINUED)**

---

**Other information**

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. 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. 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 course of 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.

**Opinion on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial Year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
**(A company limited by guarantee)**

---

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CENTRE FOR ACTION ON RAPE AND ABUSE (CONTINUED)**

---

**Responsibilities of trustees**

As explained more fully in the Trustees' responsibilities statement, 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.

**Auditors' responsibilities for the audit of the 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 Auditors' 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.

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. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory requirements applicable to the charitable company and considered that the most significant are the Companies Act 2006, UK financial reporting standards as issued by the Financial Reporting Council and UK taxation legislation.

We obtained an understanding of how the charitable company complies with these requirements by discussions with management and those charged with governance.

We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance. We assessed the managements own identification processes and assessment of risks, to ensure internal procedures would help identify such issues.

We enquire of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations. We reviewed legal correspondence and board meeting minutes to identify any matters of fraud or non-compliance.

Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

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.



---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

---

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CENTRE FOR ACTION ON RAPE AND ABUSE (CONTINUED)**

---

The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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 Auditors' report.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 its members, as a body, for our audit work, for this report, or for the opinions we have formed.



**Thomas Maddocks FCA FMAAT (Senior statutory auditor)**

for and on behalf of

**Griffin Chapman**

Statutory Auditor

Chartered Accountants

4 & 5 The Cedars, Apex 12

Old Ipswich Road

Colchester

Essex

CO7 7QR

Date: 6 August 2024

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2024**

|                                    | Note | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>funds<br>2024<br>£ | Total<br>funds<br>2023<br>£ |
|------------------------------------|------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <b>Income from:</b>                |      |                                    |                                  |                             |                             |
| Donations and grants               | 4    | 16,665                             | -                                | 16,665                      | 12,370                      |
| Charitable activities              | 5    | 401,406                            | 1,045,058                        | 1,446,464                   | 1,369,155                   |
| Investments                        | 6    | 11,793                             | -                                | 11,793                      | 6,482                       |
| Other income                       | 7    | 2,436                              | -                                | 2,436                       | 4,553                       |
| <b>Total income</b>                |      | <b>432,300</b>                     | <b>1,045,058</b>                 | <b>1,477,358</b>            | <b>1,392,560</b>            |
| <b>Expenditure on:</b>             |      |                                    |                                  |                             |                             |
| Raising funds                      | 8    | 24,924                             | -                                | 24,924                      | 24,936                      |
| Charitable activities              | 9    | 382,072                            | 1,150,155                        | 1,532,227                   | 1,314,253                   |
| <b>Total expenditure</b>           |      | <b>406,996</b>                     | <b>1,150,155</b>                 | <b>1,557,151</b>            | <b>1,339,189</b>            |
| <b>Net movement in funds</b>       |      | <b>25,304</b>                      | <b>(105,097)</b>                 | <b>(79,793)</b>             | <b>53,371</b>               |
| <b>Reconciliation of funds:</b>    |      |                                    |                                  |                             |                             |
| Total funds brought forward        |      | 631,023                            | 221,414                          | 852,437                     | 799,066                     |
| Net movement in funds              |      | 25,304                             | (105,097)                        | (79,793)                    | 53,371                      |
| <b>Total funds carried forward</b> |      | <b>656,327</b>                     | <b>116,317</b>                   | <b>772,644</b>              | <b>852,437</b>              |

The Statement of financial activities includes all gains and losses recognised in the Year.

The Statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 16 to 34 form part of these financial statements.

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 06525343**

**BALANCE SHEET**  
**AS AT 31 MARCH 2024**

|                                                | Note | 2024<br>£             | 2023<br>£             |
|------------------------------------------------|------|-----------------------|-----------------------|
| <b>Fixed assets</b>                            |      |                       |                       |
| Investments                                    | 14   | 50,001                | 50,001                |
|                                                |      | <u>50,001</u>         | <u>50,001</u>         |
| <b>Current assets</b>                          |      |                       |                       |
| Debtors                                        | 15   | 47,279                | 11,050                |
| Cash at bank and in hand                       |      | 746,791               | 849,751               |
|                                                |      | <u>794,070</u>        | <u>860,801</u>        |
| Creditors: amounts falling due within one year | 16   | (71,427)              | (58,365)              |
| <b>Net current assets</b>                      |      | <u>722,643</u>        | <u>802,436</u>        |
| <b>Total assets less current liabilities</b>   |      | <u>772,644</u>        | <u>852,437</u>        |
| <b>Net assets excluding pension asset</b>      |      | <u>772,644</u>        | <u>852,437</u>        |
| <b>Total net assets</b>                        |      | <u><u>772,644</u></u> | <u><u>852,437</u></u> |
| <b>Charity funds</b>                           |      |                       |                       |
| Restricted funds                               | 17   | 116,317               | 221,414               |
| Unrestricted funds                             |      |                       |                       |
| Designated funds                               | 17   | 200,000               | 200,000               |
| General funds                                  | 17   | 456,327               | 431,023               |
|                                                |      | <u>656,327</u>        | <u>631,023</u>        |
| <b>Total unrestricted funds</b>                | 17   | <u>656,327</u>        | <u>631,023</u>        |
| <b>Total funds</b>                             |      | <u><u>772,644</u></u> | <u><u>852,437</u></u> |

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

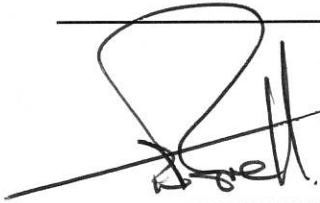
---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)  
REGISTERED NUMBER: 06525343

---

**BALANCE SHEET (CONTINUED)**  
**AS AT 31 MARCH 2024**

---



.....  
**Tina Powell**  
Chair of the Board of Trustees

Date: 6 August 2024

The notes on pages 16 to 34 form part of these financial statements.



**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

|                                                         | 2024<br>£      | 2023<br>£      |
|---------------------------------------------------------|----------------|----------------|
| <b>Cash flows from operating activities</b>             |                |                |
| Net cash used in operating activities                   | (114,753)      | 15,212         |
| <b>Cash flows from investing activities</b>             |                |                |
| Dividends, interests and rents from investments         | 11,793         | 6,482          |
| <b>Net cash provided by investing activities</b>        | 11,793         | 6,482          |
| <b>Cash flows from financing activities</b>             |                |                |
| <b>Net cash provided by financing activities</b>        | -              | -              |
| <b>Change in cash and cash equivalents in the Year</b>  | (102,960)      | 21,694         |
| Cash and cash equivalents at the beginning of the Year  | 849,751        | 828,057        |
| <b>Cash and cash equivalents at the end of the Year</b> | <b>746,791</b> | <b>849,751</b> |

The notes on pages 16 to 34 form part of these financial statements

---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
**(A company limited by guarantee)**

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

---

**1. General information**

The charity is a private company limited by guarantee and registered in England & Wales. The members of the company are the Trustees named on page 1.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Centre For Action on Rape and Abuse constitutes a public benefit entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Going concern**

The financial statements have been prepared on a going concern basis, as the Trustees are of the view that the charity will be able to continue in operational existence for a period beyond 12 months from the date these financial statements are approved.

In forming their view, they have considered the funds held as at 31 March 2024, along with plans and forecasts for a period of 24 months from the balance sheet date.

**2.3 Income**

All income is recognised once the Charitable Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charitable Company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charitable Company, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
**(A company limited by guarantee)**

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

---

**2. Accounting policies (continued)**

**2.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charitable Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charitable Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.5 Government grants**

Grant income is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

**2.6 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charitable Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.7 Taxation**

The Charitable Company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charitable Company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

---

**2. Accounting policies (continued)**

**2.8 Investments**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

Investments in associates are valued at cost less provision for impairment.

Investments held as fixed assets are shown at cost less provision for impairment.

**2.9 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.10 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.11 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charitable Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**2.12 Financial instruments**

The Charitable Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.13 Operating leases**

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.



---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
**(A company limited by guarantee)**

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

---

**2. Accounting policies (continued)**

**2.14 Pensions**

The Charitable Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charitable Company to the fund in respect of the Year.

**2.15 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charitable Company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charitable Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**3. Critical accounting estimates and areas of judgment**

Estimates and judgments 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.

Critical accounting estimates and assumptions:

The Charitable Company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. There are no estimates and assumptions that are considered to have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

**4. Income from donations and grants**

|           | <b>Unrestricted<br/>funds<br/>2024<br/>£</b> | <b>Total<br/>funds<br/>2024<br/>£</b> | <i>Total<br/>funds<br/>2023<br/>£</i> |
|-----------|----------------------------------------------|---------------------------------------|---------------------------------------|
| Donations | 16,665                                       | 16,665                                | 12,370                                |

Details of local government grants can be found in the Statement of Funds note 18.

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**5. Income from charitable activities**

|                   | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>funds<br>2024<br>£ | Total<br>funds<br>2023<br>£ |
|-------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Main activities   | 401,406                            | 1,045,058                        | <b>1,446,464</b>            | 1,369,155                   |
| <i>Total 2023</i> | <i>489,099</i>                     | <i>880,056</i>                   | <i>1,369,155</i>            |                             |

Within the unrestricted funds income above, CARA received £401,406 (2023: £489,099) from SERICC to work in partnership, as Synergy Essex, to help deliver the Essex Police, Fire and Crime Commissioner contract for the provision of sexual abuse support services across Essex.

**6. Investment income**

|               | Unrestricted<br>funds<br>2024<br>£ | Total<br>funds<br>2024<br>£ | Total<br>funds<br>2023<br>£ |
|---------------|------------------------------------|-----------------------------|-----------------------------|
| Bank interest | 11,793                             | <b>11,793</b>               | 6,482                       |

**7. Other incoming resources**

|                          | Unrestricted<br>funds<br>2024<br>£ | Total<br>funds<br>2024<br>£ | Total<br>funds<br>2023<br>£ |
|--------------------------|------------------------------------|-----------------------------|-----------------------------|
| Other incoming resources | 2,436                              | <b>2,436</b>                | 4,553                       |

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**8. Expenditure on raising funds**

**Costs of raising voluntary income**

|                    | <b>Unrestricted<br/>funds<br/>2024<br/>£</b> | <b>Total<br/>funds<br/>2024<br/>£</b> | <i>Total<br/>funds<br/>2023<br/>£</i> |
|--------------------|----------------------------------------------|---------------------------------------|---------------------------------------|
| Wages and salaries | 24,924                                       | <b>24,924</b>                         | 24,936                                |

A proportion of the CEO's payroll costs are attributed to the cost of raising funds, being 40% of the total cost.

**9. Analysis of expenditure on charitable activities**

**Summary by fund type**

|                                               | <b>Unrestricted<br/>funds<br/>2024<br/>£</b> | <b>Restricted<br/>funds<br/>2024<br/>£</b> | <b>Total<br/>2024<br/>£</b> | <i>Total<br/>2023<br/>£</i> |
|-----------------------------------------------|----------------------------------------------|--------------------------------------------|-----------------------------|-----------------------------|
| Core activities                               | 73,428                                       | 107,800                                    | <b>181,228</b>              | 138,915                     |
| Outreach expenses                             | 10,674                                       | 33,241                                     | <b>43,915</b>               | 41,986                      |
| Counselling, sessional fees and social groups | 92,019                                       | 136,850                                    | <b>228,869</b>              | 236,931                     |
| Wages and salaries                            | 205,951                                      | 872,264                                    | <b>1,078,215</b>            | 896,421                     |
|                                               | <u>382,072</u>                               | <u>1,150,155</u>                           | <u><b>1,532,227</b></u>     | <u>1,314,253</u>            |
| <i>Total 2023</i>                             | <u>471,836</u>                               | <u>842,417</u>                             | <u>1,314,253</u>            |                             |

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**10. Analysis of expenditure by activities**

|                                               | Activities<br>undertaken<br>directly<br>2024<br>£ | Support<br>costs<br>2024<br>£ | Total<br>funds<br>2024<br>£ | Total<br>funds<br>2023<br>£ |
|-----------------------------------------------|---------------------------------------------------|-------------------------------|-----------------------------|-----------------------------|
| Core activities                               | 103,297                                           | 77,931                        | 181,228                     | 138,915                     |
| Outreach costs                                | 43,915                                            | -                             | 43,915                      | 41,986                      |
| Counselling, sessional fees and social groups | 228,869                                           | -                             | 228,869                     | 236,931                     |
| Wages and salaries                            | 1,078,215                                         | -                             | 1,078,215                   | 896,421                     |
|                                               | <u>1,454,296</u>                                  | <u>77,931</u>                 | <u>1,532,227</u>            | <u>1,314,253</u>            |
| <i>Total 2023</i>                             | <u>1,251,755</u>                                  | <u>62,498</u>                 | <u>1,314,253</u>            |                             |

**Analysis of support costs**

|                                   | Total<br>funds<br>2024<br>£ | Total<br>funds<br>2023<br>£ |
|-----------------------------------|-----------------------------|-----------------------------|
| Premises costs                    | 17,783                      | 17,392                      |
| Office and administration costs   | 10,641                      | 8,605                       |
| Insurance                         | 4,075                       | 3,552                       |
| IT and computer costs             | 36,249                      | 25,236                      |
| Bookkeeping and financial support | 4,124                       | 3,342                       |
| Audit fees                        | 4,170                       | 3,840                       |
| Volunteer expenses                | 540                         | 240                         |
| Bank charges                      | 349                         | 291                         |
|                                   | <u>77,931</u>               | <u>62,498</u>               |

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**11. Auditors' remuneration**

|                                                                                                            | 2024<br>£    | 2023<br>£    |
|------------------------------------------------------------------------------------------------------------|--------------|--------------|
| Fees payable to the Charitable Company's auditor for the audit of the Charitable Company's annual accounts | 3,475        | 3,200        |
| Fees payable to the Charitable Company's auditor in respect of:<br>Other financial services                | 3,852        | 3,347        |
|                                                                                                            | <u>3,852</u> | <u>3,347</u> |

**12. Staff costs**

|                                                      | 2024<br>£        | 2023<br>£      |
|------------------------------------------------------|------------------|----------------|
| Wages and salaries                                   | 995,217          | 833,901        |
| Social security costs                                | 87,509           | 70,407         |
| Contribution to defined contribution pension schemes | 20,413           | 17,049         |
|                                                      | <u>1,103,139</u> | <u>921,357</u> |

The average number of persons employed by the Charitable Company during the Year was as follows:

|                                           | 2024<br>No. | 2023<br>No. |
|-------------------------------------------|-------------|-------------|
| Practitioners, advisers and co-ordinators | 28          | 24          |
| Administration and management             | 7           | 7           |
|                                           | <u>35</u>   | <u>31</u>   |

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel of the charity comprise the trustees and the senior management team as listed on page 1. The total amount of employee benefits (including employer pension contributions) received by key management personnel for their services to the charity was £102,435 (2023: £101,917).

**13. Trustees' remuneration and expenses**

During the Year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the Year ended 31 March 2024, no Trustee expenses have been incurred (2023 - £308 for travel expenses).



---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

---

**14. Fixed asset investments**

|                          | Investment<br>in associate<br>companies<br>£ |
|--------------------------|----------------------------------------------|
| <b>Cost or valuation</b> |                                              |
| Additions                | 50,001                                       |
| At 31 March 2024         | <u>50,001</u>                                |
| <b>Net book value</b>    |                                              |
| At 31 March 2024         | <u>50,001</u>                                |

The charitable company is a Shareholder in Icena Ltd, a social enterprise incorporated in England & Wales.

**Associates**

The following was a subsidiary undertaking of the Charitable Company:

| Name                                    | Company number | Registered office or principal place of business           | Principal activity                                                                               | Class of Holding shares |     |
|-----------------------------------------|----------------|------------------------------------------------------------|--------------------------------------------------------------------------------------------------|-------------------------|-----|
| Icena Limited - year ended 31 July 2023 | 12100766       | 2 Pavilion Court, 600 Pavilion Drive, Northampton. NN4 7SL | Social Enterprise providing training and consultancy covering sexual discrimination and violence | Ordinary                | 20% |

The financial results of the subsidiary for the year were:

| Name                                    | Profit/(Loss)<br>/ Surplus/<br>(Deficit) for<br>the year<br>£ | Net assets<br>£ |
|-----------------------------------------|---------------------------------------------------------------|-----------------|
| Icena Limited - year ended 31 July 2023 | (43,991)                                                      | (163,711)       |

---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
**(A company limited by guarantee)**

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

---

**15. Debtors**

|                                | <b>2024</b>   | <i>2023</i>   |
|--------------------------------|---------------|---------------|
|                                | <b>£</b>      | <b>£</b>      |
| Trade debtors                  | <b>33,613</b> | -             |
| Other debtors                  | <b>447</b>    | -             |
| Prepayments and accrued income | <b>13,219</b> | <i>11,050</i> |
|                                | <b>47,279</b> | <i>11,050</i> |

**16. Creditors: Amounts falling due within one year**

|                                    | <b>2024</b>   | <i>2023</i>   |
|------------------------------------|---------------|---------------|
|                                    | <b>£</b>      | <b>£</b>      |
| Trade creditors                    | <b>16,399</b> | <i>23,634</i> |
| Other taxation and social security | <b>23,168</b> | <i>21,314</i> |
| Accruals and deferred income       | <b>31,860</b> | <i>13,417</i> |
|                                    | <b>71,427</b> | <i>58,365</i> |

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**17. Statement of funds**

**Statement of funds - current Year**

|                                                             | Balance at 1<br>April 2023<br>£ | Income<br>£    | Expenditure<br>£ | Balance at<br>31 March<br>2024<br>£ |
|-------------------------------------------------------------|---------------------------------|----------------|------------------|-------------------------------------|
| <b>Unrestricted funds</b>                                   |                                 |                |                  |                                     |
| <b>Designated funds</b>                                     |                                 |                |                  |                                     |
| Designated Funds - all funds                                | 200,000                         | -              | -                | 200,000                             |
| <b>General funds</b>                                        |                                 |                |                  |                                     |
| General reserves                                            | 431,023                         | 432,300        | (406,996)        | 456,327                             |
| <b>Total Unrestricted funds</b>                             | <b>631,023</b>                  | <b>432,300</b> | <b>(406,996)</b> | <b>656,327</b>                      |
| <b>Restricted funds</b>                                     |                                 |                |                  |                                     |
| National Lottery Community Fund - Supporting CARA           | 75,207                          | 130,910        | (154,391)        | 51,726                              |
| National Lottery Community Fund Navigators Project          | -                               | 123,420        | (123,420)        | -                                   |
| BBC Children in Need                                        | 13,521                          | 31,360         | (39,734)         | 5,147                               |
| Mid and South Essex Community Partnership Fund              | 5,333                           | -              | (5,333)          | -                                   |
| Henry Smith Charity                                         | 32,500                          | 62,500         | (85,000)         | 10,000                              |
| North East Essex Health and Wellbeing Community Safety Fund | 13,729                          | -              | (13,729)         | -                                   |
| PFCC Violence and Vulnerability Community Safety Fund       | -                               | 14,000         | (14,000)         | -                                   |
| Braintree District and Eastlight Community Fund             | 10,125                          | 13,500         | (13,500)         | 10,125                              |
| Colchester City Council - Mile End Safer Streets            | -                               | 19,625         | (19,625)         | -                                   |
| Essex Community Foundation Funds                            | 17,511                          | -              | (17,511)         | -                                   |
| Ministry of Justice                                         | -                               | 414,612        | (414,612)        | -                                   |
| Feel Well Fund                                              | 43,184                          | -              | (27,273)         | 15,911                              |
| Halstead Safer Streets Project                              | 2,083                           | 42,648         | (44,511)         | 220                                 |
| Charles Hayward Foundation                                  | -                               | 15,000         | (7,500)          | 7,500                               |
| Colchester Catalyst Charity                                 | -                               | 22,803         | (19,003)         | 3,800                               |
| Essex County Council                                        | -                               | 115,430        | (114,565)        | 865                                 |
| Tendring Hyperlocal Fund                                    | -                               | 10,000         | (4,117)          | 5,883                               |

---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

---

**17. Statement of funds (continued)**

**Statement of funds - current Year (continued)**

|                                                  | Balance at 1<br>April 2023<br>£ | Income<br>£             | Expenditure<br>£          | Balance at<br>31 March<br>2024<br>£ |
|--------------------------------------------------|---------------------------------|-------------------------|---------------------------|-------------------------------------|
| Violence and Vulnerability Community Safety Fund | -                               | 20,000                  | (20,000)                  | -                                   |
| Other Funds                                      | 8,221                           | 9,250                   | (12,331)                  | 5,140                               |
|                                                  | <u>221,414</u>                  | <u>1,045,058</u>        | <u>(1,150,155)</u>        | <u>116,317</u>                      |
| <b>Total of funds</b>                            | <u><u>852,437</u></u>           | <u><u>1,477,358</u></u> | <u><u>(1,557,151)</u></u> | <u><u>772,644</u></u>               |

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**17. Statement of funds (continued)**

**Statement of funds - prior Year**

|                                                                      | <i>Balance at<br/>1 April 2022<br/>£</i> | <i>Income<br/>£</i> | <i>Expenditure<br/>£</i> | <i>Balance at<br/>31 March<br/>2023<br/>£</i> |
|----------------------------------------------------------------------|------------------------------------------|---------------------|--------------------------|-----------------------------------------------|
| <b>Unrestricted funds</b>                                            |                                          |                     |                          |                                               |
| <b>Designated funds</b>                                              |                                          |                     |                          |                                               |
| Sustainable future investment fund                                   | 200,000                                  | -                   | -                        | 200,000                                       |
| <b>General funds</b>                                                 |                                          |                     |                          |                                               |
| General reserves                                                     | 415,291                                  | 512,504             | (496,772)                | 431,023                                       |
| <b>Total Unrestricted funds</b>                                      | 615,291                                  | 512,504             | (496,772)                | 631,023                                       |
| <b>Restricted funds</b>                                              |                                          |                     |                          |                                               |
| National Lottery Community Fund - Supporting CARA                    | 41,963                                   | 166,872             | (133,628)                | 75,207                                        |
| Garfield Weston Foundation                                           | 25,000                                   | -                   | (25,000)                 | -                                             |
| BBC Children in Need                                                 | 13,021                                   | 41,301              | (40,801)                 | 13,521                                        |
| Masonic Charitable Foundation                                        | 18,420                                   | -                   | (18,420)                 | -                                             |
| Mid and South Essex Community Partnership Fund                       | 5,333                                    | 40,000              | (40,000)                 | 5,333                                         |
| Provide                                                              | -                                        | 20,000              | (15,000)                 | 5,000                                         |
| Henry Smith Charity                                                  | 22,500                                   | 85,000              | (75,000)                 | 32,500                                        |
| Awards for All                                                       | 5,368                                    | -                   | (4,447)                  | 921                                           |
| FSJ Charities                                                        | 5,000                                    | -                   | (5,000)                  | -                                             |
| Charles S French Charitable Trust                                    | 3,000                                    | -                   | (3,000)                  | -                                             |
| North East Essex Health and Wellbeing Alliance Community Safety Fund | -                                        | 20,683              | (6,954)                  | 13,729                                        |
| PFCC Violence and Vulnerability Community Safety Fund                | 20,000                                   | -                   | (20,000)                 | -                                             |
| Braintree District and Eastlight Community Fund                      | 9,750                                    | 13,500              | (13,125)                 | 10,125                                        |
| Colchester City Council                                              | 1,000                                    | 20,000              | (21,000)                 | -                                             |
| Linklaters                                                           | -                                        | 2,000               | -                        | 2,000                                         |
| Essex Community Foundation Funds                                     | 10,000                                   | 17,511              | (10,000)                 | 17,511                                        |
| North East Essex Mens Mental Health Fund                             | 3,420                                    | -                   | (3,420)                  | -                                             |



---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

---

**17. Statement of funds (continued)**

**Statement of funds - prior Year (continued)**

|                                               | <i>Balance at<br/>1 April 2022<br/>£</i> | <i>Income<br/>£</i>     | <i>Expenditure<br/>£</i>  | <i>Balance at<br/>31 March<br/>2023<br/>£</i> |
|-----------------------------------------------|------------------------------------------|-------------------------|---------------------------|-----------------------------------------------|
| Ministry of Justice                           | -                                        | 396,639                 | (396,639)                 | -                                             |
| Feel Well Fund                                | -                                        | 50,000                  | (6,816)                   | 43,184                                        |
| Braintree District Council Safer Streets Fund | -                                        | 6,250                   | (4,167)                   | 2,083                                         |
| Colchester Anti Loo Roll Brigade              | -                                        | 300                     | -                         | 300                                           |
|                                               | <u>183,775</u>                           | <u>880,056</u>          | <u>(842,417)</u>          | <u>221,414</u>                                |
| <b>Total of funds</b>                         | <u><u>799,066</u></u>                    | <u><u>1,392,560</u></u> | <u><u>(1,339,189)</u></u> | <u><u>852,437</u></u>                         |

---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
**(A company limited by guarantee)**

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

---

**18. Statement of Funds information**

The amounts shown in the previous note which are carried forward relate to expenditure which will take place after the year end in accordance with terms and conditions of the grant.

The funding received is given for the various activities of the charity. The restricted grants are awarded for specific purposes and therefore expended in accordance with the terms and conditions of the award and is expended in the timeline specified by the funder.

Funding for the year to 31 March 2024 has been received for the purposes as follows:

Within unrestricted funds under Charitable Activities £401,406 (2023: £489,099) relates to income received from 3rd Party Payment SERICC, to work in partnership, as Synergy Essex, to help deliver the Essex Police, Fire and Crime Commissioner contract for the provision of sexual abuse support services across Essex. The money received was used for the main activities of the charity covering costs such as staff salaries, sessional counselling fees and premises expenses where the activities take place and other related costs to aid with the objectives of the charity.

The National Lottery Community Fund has provided a grant - 'Supporting CARA' which started from August 2021. This grant contributes to the salary costs of key staff. In addition grant funds were received this year from The National Lottery Community Fund for the 'Navigators Project' which will continue for a further two years.

BBC Children in Need - to fund child therapists' salaries and sessional fees.

The Henry Smith Charity provides two grants - one to provide funding for the core activities of the charity and another to support CARA's new Integrated Support project.

The Braintree District and Eastlight Community Fund - to provide specialist counselling in Braintree.

Colchester City Council - Voluntary Welfare Grant for supporting victims and survivors of sexual violence and child sexual abuse in Colchester. Cllr Steph Nissen's Locality Budget to support our work on the Animation in Schools project.

North East Essex Health and Wellbeing Alliance Community Safety Fund supporting CARA's new 'Integrated Support' project.

The Feel Well Fund supporting CARA's new 'Integrated Support' project.

Ministry of Justice - to support increased demand for counselling and other services and to increase the capacity of our ISVA service, including by providing specialist engagement ISVAs.

Mid and South Essex Community Partnership Grants Programme - to provide additional specialist counselling across Mid and South Essex. This grant was shared with SERICC Rape and Sexual Abuse Specialist Service and Southend on Sea Rape Crisis. This funding is to support victims with higher level needs, a young persons practitioner and development of a new referral and booking system.

Colchester Catalyst to support young victims of domestic violence and abuse.

Colchester City Council Mile End Safer Streets project - to support specialist counselling in the Mile End area of Colchester.

Braintree District Council Safer Streets - Halstead Safer Streets Project to support specialist counselling in Halstead and Witham.

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

Braintree District Council Safer Streets - to support specialist counselling in Halstead and Witham.

Charles Hayward Foundation supporting CARA's Integrated Support project.

Tendring Hyperlocal Fund - to support young victims of sexual abuse in Harwich.

Essex Community Foundation Two grants, were received one to support our young person's counselling service, and the second a digital grant, used to develop streamlined processes for our waiting lists and allocations systems.

**19. Summary of funds**

**Summary of funds - current Year**

|                  | Balance at 1<br>April 2023<br>£ | Income<br>£      | Expenditure<br>£   | Balance at<br>31 March<br>2024<br>£ |
|------------------|---------------------------------|------------------|--------------------|-------------------------------------|
| Designated funds | 200,000                         | -                | -                  | 200,000                             |
| General funds    | 431,023                         | 432,300          | (406,996)          | 456,327                             |
| Restricted funds | 221,414                         | 1,045,058        | (1,150,155)        | 116,317                             |
|                  | <u>852,437</u>                  | <u>1,477,358</u> | <u>(1,557,151)</u> | <u>772,644</u>                      |

**Summary of funds - prior Year**

|                  | Balance at<br>1 April 2022<br>£ | Income<br>£      | Expenditure<br>£   | Balance at<br>31 March<br>2023<br>£ |
|------------------|---------------------------------|------------------|--------------------|-------------------------------------|
| Designated funds | 200,000                         | -                | -                  | 200,000                             |
| General funds    | 415,291                         | 512,504          | (496,772)          | 431,023                             |
| Restricted funds | 183,775                         | 880,056          | (842,417)          | 221,414                             |
|                  | <u>799,066</u>                  | <u>1,392,560</u> | <u>(1,339,189)</u> | <u>852,437</u>                      |

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**20. Analysis of net assets between funds**

**Analysis of net assets between funds - current period**

|                               | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>funds<br>2024<br>£ |
|-------------------------------|------------------------------------|----------------------------------|-----------------------------|
| Fixed asset investments       | 50,001                             | -                                | 50,001                      |
| Current assets                | 677,753                            | 116,317                          | 794,070                     |
| Creditors due within one year | (71,427)                           | -                                | (71,427)                    |
| <b>Total</b>                  | <b>656,327</b>                     | <b>116,317</b>                   | <b>772,644</b>              |

**Analysis of net assets between funds - prior period**

|                               | Unrestricted<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total<br>funds<br>2023<br>£ |
|-------------------------------|------------------------------------|----------------------------------|-----------------------------|
| Fixed asset investments       | 50,001                             | -                                | 50,001                      |
| Current assets                | 639,387                            | 221,414                          | 860,801                     |
| Creditors due within one year | (58,365)                           | -                                | (58,365)                    |
| <b>Total</b>                  | <b>631,023</b>                     | <b>221,414</b>                   | <b>852,437</b>              |

**21. Reconciliation of net movement in funds to net cash flow from operating activities**

|                                                                                  | 2024<br>£        | 2023<br>£ |
|----------------------------------------------------------------------------------|------------------|-----------|
| Net income/expenditure for the period (as per Statement of Financial Activities) | <b>(79,793)</b>  | 53,371    |
| <b>Adjustments for:</b>                                                          |                  |           |
| Dividends, interests and rents from investments                                  | <b>(11,793)</b>  | (6,482)   |
| Decrease/(increase) in debtors                                                   | <b>(36,229)</b>  | 3,869     |
| Increase in creditors                                                            | <b>13,062</b>    | 14,454    |
| Investments                                                                      | -                | (50,000)  |
| <b>Net cash provided by/(used in) operating activities</b>                       | <b>(114,753)</b> | 15,212    |

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**22. Analysis of cash and cash equivalents**

|                                        | 2024<br>£      | 2023<br>£      |
|----------------------------------------|----------------|----------------|
| Cash in hand                           | 746,791        | 849,751        |
| <b>Total cash and cash equivalents</b> | <b>746,791</b> | <b>849,751</b> |

**23. Analysis of changes in net debt**

|                          | At 1 April<br>2023<br>£ | Cash flows<br>£  | At 31 March<br>2024<br>£ |
|--------------------------|-------------------------|------------------|--------------------------|
| Cash at bank and in hand | 849,751                 | (102,960)        | 746,791                  |
|                          | <b>849,751</b>          | <b>(102,960)</b> | <b>746,791</b>           |

**24. Operating lease commitments**

At 31 March 2024 the Charitable Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

|                                              | 2024<br>£     | 2023<br>£    |
|----------------------------------------------|---------------|--------------|
| Not later than 1 year                        | 14,911        | 8,555        |
| Later than 1 year and not later than 5 years | 25,071        | -            |
| <b>Total</b>                                 | <b>39,982</b> | <b>8,555</b> |

The following lease payments and changes in lease payments have been recognised in the Statement of financial activities:

|                                                                          | 2024<br>£ | 2023<br>£ |
|--------------------------------------------------------------------------|-----------|-----------|
| <b>Operating lease payments</b>                                          |           |           |
| Operating lease rentals                                                  | 50,493    | 43,298    |
| Changes in lease payments arising from COVID-19 related rent concessions | -         | -         |

The charity operates from a number of sites which are leased primarily on a short term basis.



---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
**(A company limited by guarantee)**

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

---

**25. Members' liability**

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £1 for the debts and liabilities contracted before he/she ceases to be a member.

**26. Related party transactions**

Owing to the nature of the charity and the composition of the board of trustees being drawn from public and private sector organisations, transactions may take place with organisations in which trustees have an interest.

During the previous year the charity invested £50,000 of unrestricted funds into Icena Ltd an entity in which certain key management personnel of CARA are directors, to support the growth and development of Icena Ltd. This investment is interest free and will be re-paid in the future as agreed between the two parties. This investment remains.

Tina Powell was a director of both CARA and Icena Ltd for the year.

Helen Parr was CEO and company secretary of CARA and a director of Icena Ltd for the year.

---

# Accounts

---

Registered number: 06525343  
Charity number: 1124282

---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

---

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
**(A company limited by guarantee)**

---

---

**CONTENTS**

---

|                                                                                                  | Page    |
|--------------------------------------------------------------------------------------------------|---------|
| <b>Reference and administrative details of the Charitable Company, its Trustees and advisers</b> | 1       |
| <b>Trustees' report</b>                                                                          | 2 - 8   |
| <b>Independent auditors' report on the financial statements</b>                                  | 9 - 12  |
| <b>Statement of financial activities</b>                                                         | 13      |
| <b>Balance sheet</b>                                                                             | 14 - 15 |
| <b>Statement of cash flows</b>                                                                   | 16      |
| <b>Notes to the financial statements</b>                                                         | 17 - 35 |

---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

---

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE COMPANY, ITS TRUSTEES AND ADVISERS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

---

|                                   |                                                                                                                                                                                                 |
|-----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Trustees</b>                   | Tina Powell, Chair<br>Gillian Colbert, Vice Chair<br>Judith Bastow (resigned 22 November 2022)<br>Dominique Blondel<br>Linda Isaac, Treasurer<br>Naomi Sephton<br>Victoria Beckwith<br>Naz Khan |
| <b>Company registered number</b>  | 06525343                                                                                                                                                                                        |
| <b>Charity registered number</b>  | 1124282                                                                                                                                                                                         |
| <b>Registered office</b>          | PO Box 548<br>Colchester<br>CO1 1YP                                                                                                                                                             |
| <b>Principal operating office</b> | PO Box 548<br>Colchester<br>CO1 1YP                                                                                                                                                             |
| <b>Company secretary and CEO</b>  | Helen Parr                                                                                                                                                                                      |
| <b>Key management</b>             | Helen Parr and Sarah Clementson                                                                                                                                                                 |
| <b>Independent auditors</b>       | Griffin Chapman<br>Statutory Auditor<br>Chartered Accountants<br>4 & 5 The Cedars, Apex 12<br>Old Ipswich Road<br>Colchester<br>Essex<br>CO7 7QR                                                |



---

**CENTRE FOR ACTION ON RAPE AND ABUSE LIMITED**  
**(A company limited by guarantee)**

---

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDING 31 MARCH 2023**

---

The trustees present their annual report together with the financial statements of the Charitable Company, Centre for Action on Rape and Abuse (which also trades under the name CARA), for the year 1<sup>st</sup> April 2022 to 31 March 2023. The annual report serves the purposes of both a Trustees' Report and a Directors' Report under company law. The trustees confirm that CARA's annual report and financial statements comply with the current statutory requirements, the requirements of CARA's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since CARA qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies ACT 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

CARA is governed by its memorandum and articles of association established upon incorporation on 6 March 2009. These were later updated on 19 March 2019. The charity was registered with the Charity Commission on 31 May 2008.

## **Objectives and Activities**

### **a. Policies and objectives**

**Centre for Action on Rape and Abuse (CARA) works with victims and survivors of sexual violence and child sexual abuse, providing independent, specialist support and promoting and representing their rights and needs.**

CARA works with victims and survivors of all ages and all genders, providing a range of specialist services, including one-to-one counselling, emotional support, ISVA (Independent Sexual Violence Adviser) support through the criminal justice process, advocacy, support for young people, play therapy for children under 12, support for families and group support. CARA also undertakes activities to increase awareness and understanding of sexual violence and child sexual abuse, including by working closely with professionals and delivering presentations for external agencies. Our services are provided face-to-face and remotely, by video link, telephone, e-mail and text.

CARA recognises that women who have experienced sexual violence may need safe, women-only spaces. One floor of our Colchester premises is designated as a women-only safe space. Other rooms we use are located in shared buildings. CARA provides women-only referral pathways, meaning when women contact CARA they can be certain they will only talk with, or meet women workers.

Specialist support services for men and boys and people of other genders are provided in set locations. Support from a male counsellor can be provided on request.

In setting objectives and planning for CARA's activities, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit including the guidance 'Public benefit: running a charity (PB2)'.

### **b. Activities undertaken to achieve objectives**

CARA works in partnership with SERICC Rape and Sexual Abuse Specialist Service and Southend-on-Sea Rape Crisis (SOS Rape Crisis) as Synergy Essex. Since April 2016, Synergy Essex has delivered the Essex Police, Fire and Crime Commissioner contract for the provision of sexual abuse support services across Essex. The contract has been awarded until March 2024, with potential for a one-year extension to March 2025.

CARA is a member of Rape Crisis England and Wales (RCEW) and is part of the East of England RCEW Regional Network. CARA is also a member of the Survivors Trust.

---

**CENTRE FOR ACTION ON RAPE AND ABUSE LIMITED**  
**(A company limited by guarantee)**

---

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDING 31 MARCH 2023**

---

**c. Volunteers**

CARA celebrates the fact that it has a committed volunteer team, who contribute many hours to the charity. Voluntary roles include counsellors, advocates and volunteers who support us with communications activities, including writing content for our website. A number of fundraising activities and the work of the Board of Trustees are also provided on a voluntary basis and staff time is regularly volunteered to support fundraising, campaigning and other events.

In total our volunteers' contribution constitutes approximately 1,000 hours a year. Our sincere thanks go to all CARA volunteers.

**Achievements and Performance**

**a. CARA's main achievements**

**Over the year CARA received a total of 1,863 new referrals to our service, including 290 young people (13-17) and 74 children under 12.**

**CARA's key achievements in 2022/23 have been:**

- **Continuing to provide a range of high-quality services for our clients, despite increasing challenges.** We are proud to have delivered a range of services designed to meet the needs of our clients, despite an increased demand for longer-term support, often for clients with more complex needs, and rising costs putting increased pressure on our already stretched team and budget. The last year has seen huge delays in the criminal justice process, with a backlog of almost 8,000 sexual offences waiting to go to court nationally following the COVID-19 pandemic and the barristers strike. Adult rape cases are taking an average of more than 2 years to complete in court and CARA is working with some victims who have waited up to 6 years for their case to reach court. We are also working in a context where many statutory services, including mental health and social care are stretched way beyond capacity, providing patchy provision, often with long waiting times. CARA is frequently the only agency supporting a victim or survivor.
- **Our New Integrated Support service.** This service was introduced at the beginning of the financial year to address an identified gap in CARA's provision, developing and delivering a range of additional support services particularly aimed at victims and survivors of sexual violence and child sexual abuse who have a high level of immediate need or have complex needs, including because of mental ill-health. The service offers:
  - A responsive emotional support service, tailored to the individual client's needs. Provision has included providing regular check-in calls; offering grounding or psychoeducation activities and providing a point of contact for clients who may be struggling to cope with day-to-day life.
  - Support for clients in accessing the other services they need, including mental health, social care and voluntary sector services, working closely with other agencies to provide joined-up care and help create a stronger network of support for the client.
  - A programme of regular groups, including a women's support group and a drop-in group for adults of all genders.
- **Understanding Young People's Experiences of Sexual Harm: Supporting Students.** In the autumn of 2022, in collaboration with young survivors in Essex, we launched a series of animated videos to support professionals working with children and young people to understand the impacts of sexual violence. The full series of animations and supporting resources has been shared with all Essex schools through partnership working with the Safeguarding and Education Department at Essex County Council.

---

**CENTRE FOR ACTION ON RAPE AND ABUSE LIMITED**  
**(A company limited by guarantee)**

---

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDING 31 MARCH 2023**

---

- **Improving equality, diversity and inclusion at CARA.** This continues to be a key priority for CARA. We have an established Equality, Diversity and Inclusion (EDI) Working Group which meets regularly to push forwards our EDI Action Plan. Over the last year we have:
  - Maintained annual data monitoring to identify whether people from certain backgrounds are under-represented amongst our service-users and our workers.
  - Built links with community groups to help us reach people who may not know about our services, face barriers to accessing our services, or may feel excluded from the support we offer.
  - Introduced mandatory training for all CARA workers in LGBTQ+ Awareness, Unconscious Bias and Anti-Racism and Disability Awareness.
  - Provided a range of resources, including books, articles and videos around diversity and inclusion for CARA workers to use.
- **Increased Service-user involvement in all aspects of our work.** Our service-user forum, formed in January 2021, has become a firmly established part of CARA, with over 20 ex- and current service-user members. Over the year, the forum has become increasingly service-user led: it is now chaired by a service-user and planning meetings involve service users and CARA team members working together to set the agenda and ensure agreed actions are followed up. A member of the CARA service-user forum was appointed to our board of trustees – an important step in ensuring the service-user voice is heard at a strategic level.

**b. Key performance indicators**

**Fundraising activities and income generation**

Around **36%** of our income in 2022/23 came via contracts and grants provided through the **Office of the Police, Fire and Crime Commissioner for Essex (PFCC)**, distributed through Synergy Essex. As Essex is one of five areas across England selected to pilot the devolution of the Ministry of Justice (MoJ) Rape Support Fund, our Rape Support Fund grant is included in this total.

The other main source of CARA's income has been from grants, including from the **MoJ (29%)**, **The National Lottery Community Fund (12%)**, and national and local charitable trusts (**21%**) including **The Henry Smith Charity**, **BBC Children in Need**, **the Garfield Weston Foundation**, **the Masonic Charitable Foundation** and **the Mid and South Essex Community Partnership Fund**. A full list of our funders can be found on pages 27 - 28 and on the CARA website.

Approximately **1%** of our income has been received from donations and fundraising activities, and a further **1%** from interest and earned income.

CARA continues to work closely with four other rape crisis centres to develop Icena Ltd, a social enterprise with a two-fold social impact: providing services which empower individuals and create social change and generating sustainable income for rape crisis centres. Icena now employs a CEO and a Business Development Manager, and over the last year has become self-sustaining. Icena remains a key part of CARA's long-term sustainability plan.

**We are extremely grateful to all the organisations and individuals who have supported CARA and made our work possible.**

---

**CENTRE FOR ACTION ON RAPE AND ABUSE LIMITED**  
**(A company limited by guarantee)**

---

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDING 31 MARCH 2023**

---

**Financial review**

**a. Going concern**

After making appropriate enquiries, the trustees have a reasonable expectation that CARA has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**b. Reserves Policy**

CARA's policy is that free unrestricted reserves should be held at a level equivalent to between 3-6 months running costs. On 31 March 2023 our unrestricted reserves stand at £631,023 representing just over five months estimated running costs for 2023/24.

In March 2022, CARA's trustees again decided to demonstrate their commitment to long-term sustainability by transferring a further £100,000 of our unrestricted reserves to our designated Sustainable Future Investment Fund, bringing the total of this fund to £200,000. This fund is ring-fenced for investments in CARA's future sustainability, including supporting Icena. In July 2022, the trustees agreed to invest £50,000 from this Fund into Icena, to ensure the employment of the CEO and Business Development Manager, while Icena grows. The investment was considered by the trustees to be in the best interest of CARA and to be the best use of CARA's funds.

**c. Principal Risks and uncertainties**

CARA is committed to maintaining a strong framework to ensure that risk management is an integral part of our decision-making and that operational, strategic and financial risk is managed appropriately. As part of this, CARA maintains a Risk Register which identifies and monitors high level risks. The Risk Register is reviewed by trustees on a six-monthly basis, and more frequently where risks are known to be volatile.

Trustees consider the major risks to which CARA is exposed are around funding and financial sustainability. To mitigate these risks, we:

- Pursue diverse opportunities to generate income.
- Keep proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable regular review of our expenditure to maintain control.

**Structure, governance and management**

**a. Constitution**

CARA is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association

**b. Methods of appointment or election of Trustees**

CARA's management is the responsibility of the trustees who are elected and co-opted under the terms of the Memorandum of Association.

Trustees may, by special resolution, appoint a person who is willing to act as a trustee who applies in the prescribed way to the board. They may also determine the rotation in which any additional trustees are to retire.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of its winding up.

---

**CENTRE FOR ACTION ON RAPE AND ABUSE LIMITED**  
**(A company limited by guarantee)**

---

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDING 31 MARCH 2023**

---

**c. Organisational structure and decision-making policies**

CARA is run by the Chief Executive Officer and the Head of Operations, with the support and oversight of the trustees. Five team managers oversee the day-to-day delivery of CARA services.

**d. Policies adopted for the induction and training of trustees**

CARA has a structured induction and training programme for trustees. CARA is also a member of Community 360 which provides training opportunities for good governance.

**e. Pay policy for key management personnel**

Pay and remuneration of key management are set by the trustees, using the NJC pay scales as a benchmark.

**f. Related party relationships**

Icena Ltd is a social enterprise with a board made up of representatives of Rape Crisis Centres from across the Eastern Region, including CARA. Icena Ltd is owned in equal shares by CARA, along with four other charitable entities.

Tina Powell has been a Director of both CARA and Icena Ltd during the year. CARA's Chief Executive Officer, Helen Parr, has also been a Director of Icena Ltd during the year.

**Plans for future periods**

From April 2023, we will be managing the triage of all new referrals to the Synergy Essex First Contact Navigators project from within CARA. This change will enable us to shape the first contact and assessment process to coordinate better with CARA's existing services, providing a more responsive service for our clients, and enabling us to provide better support for clients on our waiting lists. We are extremely grateful to SERICC Rape and Sexual Abuse Specialist Service for securing funding from the National Lottery Community Fund on behalf of Synergy Essex to support us in delivering this service.

We are also very pleased to be developing a new partnership with the Anti Loo Roll Brigade, a Colchester-based Community Interest Company, which will provide CARA with a new client space, free of charge from June 2023. This partnership also has the potential to open up opportunities for additional funding to support our Child and Young Person's Practice.

A key priority for the financial year 2023/24 is to reduce waiting times for our services, in particular for our counselling services. We are working hard on streamlining our allocations processes, using availability forms to help us identify convenient counselling appointments for our clients at an earlier stage in the process, as well as exploring the use of online booking systems. We also continue to try to secure funding to increase the capacity of all our counselling teams.

In financial terms, both our short and long-term finances are less certain than in recent years. Our PFCC contract has been extended until March 2024, with potential for a further extension to March 2025, but we have been told that the core funding we receive from the Ministry of Justice Rape Support Fund will be reduced from March 2024. One of our smaller grants – from Colchester City Council will not be being offered for 2024/25, and feedback from other funders indicates that many grant programmes are becoming more competitive, with more charities applying for funding pots that have not increased in size. With rising costs, particularly for salaries, our rented premises and utilities, we are concerned that may need to draw on our reserves, or reduce our services in the coming years.

On the plus side, our funding sources remain diverse. Alongside our contract from the Office of the Police, Fire and Crime Commissioner for Essex, we also receive grants from the Ministry of Justice, the National Lottery Community Fund, BBC Children in Need, the Henry Smith Charity, Essex Community Foundation and many other funders. We are also reassured to have a healthy level of reserves to fall back on in the years ahead.



---

**CENTRE FOR ACTION ON RAPE AND ABUSE LIMITED**  
**(A company limited by guarantee)**

---

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDING 31 MARCH 2023**

---

**Members' liability**

The Members of CARA guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up

**Statement of Trustees' responsibilities**

The trustees (who are also the directors of CARA for the purpose 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 CARA and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles of the Charities SORP (FRS 102)
- Make judgements and accounting estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charitable Company will continue in business.

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

**Disclosure of information to auditors**

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

**Auditors**

The auditors, Griffin Chapman, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.



---

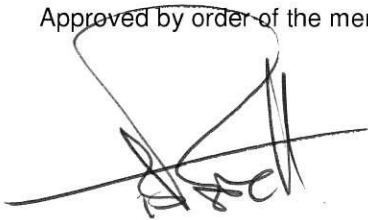
**CENTRE FOR ACTION ON RAPE AND ABUSE LIMITED**  
**(A company limited by guarantee)**

---

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDING 31 MARCH 2023**

---

Approved by order of the members of the board of trustees and signed on their behalf.



.....  
**Tina Powell**  
**Chair of the Board of Trustees**

Date: 18<sup>th</sup> September, 2023.

---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
**(A company limited by guarantee)**

---

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CENTRE FOR ACTION ON RAPE AND ABUSE**

---

**Opinion**

We have audited the financial statements of Centre For Action on Rape and Abuse (the 'charitable company') for the Year ended 31 March 2023 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (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 March 2023 and of its incoming resources and application of resources, including its income and expenditure for the Year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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.

---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
**(A company limited by guarantee)**

---

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CENTRE FOR ACTION ON RAPE AND ABUSE (CONTINUED)**

---

**Other information**

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. 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. 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 course of 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.

**Opinion on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial Year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
**(A company limited by guarantee)**

---

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CENTRE FOR ACTION ON RAPE AND ABUSE (CONTINUED)**

---

**Responsibilities of trustees**

As explained more fully in the Trustees' responsibilities statement, 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.

**Auditors' responsibilities for the audit of the 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 Auditors' 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.

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. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory requirements applicable to the charitable company and considered that the most significant are the Companies Act 2006, UK financial reporting standards as issued by the Financial Reporting Council and UK taxation legislation.

We obtained an understanding of how the charitable company complies with these requirements by discussions with management and those charged with governance.

We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.

We enquire of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.

Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

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.

---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

---

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CENTRE FOR ACTION ON RAPE AND ABUSE (CONTINUED)**

---

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 Auditors' report.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 its members, as a body, for our audit work, for this report, or for the opinions we have formed.



**Thomas Maddocks ACA FMAAT (Senior statutory auditor)**

for and on behalf of

**Griffin Chapman**

Statutory Auditor

Chartered Accountants

4 & 5 The Cedars, Apex 12

Old Ipswich Road

Colchester

Essex

CO7 7QR

Date: 20 September 2023.



**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2023**

|                                    | <b>Note</b> | <b>Unrestricted<br/>funds<br/>2023<br/>£</b> | <b>Restricted<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2023<br/>£</b> | <i>Total<br/>funds<br/>2022<br/>£</i> |
|------------------------------------|-------------|----------------------------------------------|--------------------------------------------|---------------------------------------|---------------------------------------|
| <b>Income from:</b>                |             |                                              |                                            |                                       |                                       |
| Donations and grants               | 3           | 12,370                                       | -                                          | 12,370                                | 30,391                                |
| Charitable activities              | 4           | 489,099                                      | 880,056                                    | 1,369,155                             | 1,179,330                             |
| Investments                        | 5           | 6,482                                        | -                                          | 6,482                                 | 458                                   |
| Other income                       | 6           | 4,553                                        | -                                          | 4,553                                 | 4,414                                 |
| <b>Total income</b>                |             | <b>512,504</b>                               | <b>880,056</b>                             | <b>1,392,560</b>                      | <b>1,214,593</b>                      |
| <b>Expenditure on:</b>             |             |                                              |                                            |                                       |                                       |
| Raising funds                      | 7           | 24,936                                       | -                                          | 24,936                                | 23,941                                |
| Charitable activities              | 8           | 471,836                                      | 842,417                                    | 1,314,253                             | 998,318                               |
| <b>Total expenditure</b>           |             | <b>496,772</b>                               | <b>842,417</b>                             | <b>1,339,189</b>                      | <b>1,022,259</b>                      |
| <b>Net movement in funds</b>       |             | <b>15,732</b>                                | <b>37,639</b>                              | <b>53,371</b>                         | <b>192,334</b>                        |
| <b>Reconciliation of funds:</b>    |             |                                              |                                            |                                       |                                       |
| Total funds brought forward        |             | 615,291                                      | 183,775                                    | 799,066                               | 606,732                               |
| Net movement in funds              |             | 15,732                                       | 37,639                                     | 53,371                                | 192,334                               |
| <b>Total funds carried forward</b> |             | <b>631,023</b>                               | <b>221,414</b>                             | <b>852,437</b>                        | <b>799,066</b>                        |

The Statement of financial activities includes all gains and losses recognised in the Year.

The Statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 17 to 35 form part of these financial statements.

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 06525343**

**BALANCE SHEET**  
**AS AT 31 MARCH 2023**

|                                                | Note | 2023<br>£             | 2022<br>£             |
|------------------------------------------------|------|-----------------------|-----------------------|
| <b>Fixed assets</b>                            |      |                       |                       |
| Investments                                    | 13   | 50,001                | 1                     |
|                                                |      | <u>50,001</u>         | <u>1</u>              |
| <b>Current assets</b>                          |      |                       |                       |
| Debtors                                        | 14   | 11,050                | 14,919                |
| Cash at bank and in hand                       |      | 849,751               | 828,057               |
|                                                |      | <u>860,801</u>        | <u>842,976</u>        |
| Creditors: amounts falling due within one year | 15   | (58,365)              | (43,911)              |
| <b>Net current assets</b>                      |      | <u>802,436</u>        | <u>799,065</u>        |
| <b>Total assets less current liabilities</b>   |      | <u>852,437</u>        | <u>799,066</u>        |
| <b>Net assets excluding pension asset</b>      |      | <u>852,437</u>        | <u>799,066</u>        |
| <b>Total net assets</b>                        |      | <u><u>852,437</u></u> | <u><u>799,066</u></u> |
| <b>Charity funds</b>                           |      |                       |                       |
| Restricted funds                               | 16   | 221,414               | 183,775               |
| Unrestricted funds                             |      |                       |                       |
| Designated funds                               | 16   | 200,000               | 200,000               |
| General funds                                  | 16   | 431,023               | 415,291               |
|                                                |      | <u>631,023</u>        | <u>615,291</u>        |
| Total unrestricted funds                       | 16   | <u>631,023</u>        | <u>615,291</u>        |
| <b>Total funds</b>                             |      | <u><u>852,437</u></u> | <u><u>799,066</u></u> |

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

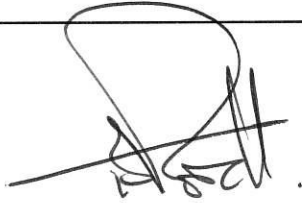
---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)  
REGISTERED NUMBER: 06525343

---

**BALANCE SHEET (CONTINUED)**  
AS AT 31 MARCH 2023

---



.....  
**Tina Powell**

Chair of the Board of Trustees

Date: 18<sup>th</sup> September, 2023.

The notes on pages 17 to 35 form part of these financial statements.

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

|                                                         | 2023<br>£      | 2022<br>£      |
|---------------------------------------------------------|----------------|----------------|
| <b>Cash flows from operating activities</b>             |                |                |
| Net cash used in operating activities                   | 21,694         | 199,180        |
| <b>Cash flows from investing activities</b>             |                |                |
| Net cash provided by investing activities               | -              | -              |
| <b>Cash flows from financing activities</b>             |                |                |
| Net cash provided by financing activities               | -              | -              |
| <b>Change in cash and cash equivalents in the Year</b>  | <b>21,694</b>  | <b>199,180</b> |
| Cash and cash equivalents at the beginning of the Year  | 828,057        | 628,877        |
| <b>Cash and cash equivalents at the end of the Year</b> | <b>849,751</b> | <b>828,057</b> |

The notes on pages 17 to 35 form part of these financial statements

---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
**(A company limited by guarantee)**

---

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

---

**1. General information**

The charity is a private company limited by guarantee and registered in England & Wales. The members of the company are the Trustees named on page 1.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Centre For Action on Rape and Abuse constitutes a public benefit entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Going concern**

The Trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

**2.3 Income**

All income is recognised once the Charitable Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charitable Company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charitable Company, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

---

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

---

**2. Accounting policies (continued)**

**2.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charitable Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charitable Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.5 Government grants**

Grant income is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

**2.6 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charitable Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.7 Taxation**

The Charitable Company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charitable Company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.



---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

---

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

---

**2. Accounting policies (continued)**

**2.8 Investments**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

Investments in associates are valued at cost less provision for impairment.

Investments held as fixed assets are shown at cost less provision for impairment.

**2.9 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.10 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.11 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charitable Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**2.12 Financial instruments**

The Charitable Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.13 Operating leases**

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
**(A company limited by guarantee)**

---

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

---

**2. Accounting policies (continued)**

**2.14 Pensions**

The Charitable Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charitable Company to the fund in respect of the Year.

**2.15 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charitable Company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charitable Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**3. Income from donations and grants**

|           | <b>Unrestricted<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2023<br/>£</b> | <i>Total<br/>funds<br/>2022<br/>£</i> |
|-----------|----------------------------------------------|---------------------------------------|---------------------------------------|
| Donations | 12,370                                       | <b>12,370</b>                         | 20,391                                |
| Legacies  | -                                            | -                                     | 10,000                                |
|           | <u>12,370</u>                                | <u><b>12,370</b></u>                  | <u>30,391</u>                         |

Details of local government grants can be found in the Statement of Funds note 18.

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

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

**4. Income from charitable activities**

|                   | Unrestricted<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total<br>funds<br>2023<br>£ | Total<br>funds<br>2022<br>£ |
|-------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Main activities   | 489,099                            | 880,056                          | 1,369,155                   | 1,179,330                   |
| <i>Total 2022</i> | 451,756                            | 727,574                          | 1,179,330                   |                             |

Within the unrestricted funds income above, CARA received £489,099 (2022: £451,756) from SERICC to work in partnership, as Synergy Essex, to help deliver the Essex Police, Fire and Crime Commissioner contract for the provision of sexual abuse support services across Essex.

**5. Investment income**

|               | Unrestricted<br>funds<br>2023<br>£ | Total<br>funds<br>2023<br>£ | Total<br>funds<br>2022<br>£ |
|---------------|------------------------------------|-----------------------------|-----------------------------|
| Bank interest | 6,482                              | 6,482                       | 458                         |

**6. Other incoming resources**

|                          | Unrestricted<br>funds<br>2023<br>£ | Total<br>funds<br>2023<br>£ | Total<br>funds<br>2022<br>£ |
|--------------------------|------------------------------------|-----------------------------|-----------------------------|
| Other incoming resources | 4,553                              | 4,553                       | 4,414                       |

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

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

**7. Expenditure on raising funds**

**Costs of raising voluntary income**

|                    | <b>Unrestricted<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2023<br/>£</b> | <i>Total<br/>funds<br/>2022<br/>£</i> |
|--------------------|----------------------------------------------|---------------------------------------|---------------------------------------|
| Wages and salaries | 24,936                                       | <b>24,936</b>                         | 23,941                                |

A proportion of the CEO's payroll costs are attributed to the cost of raising funds, being 40% of the total cost.

**8. Analysis of expenditure on charitable activities**

**Summary by fund type**

|                                               | <b>Unrestricted<br/>funds<br/>2023<br/>£</b> | <b>Restricted<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>2023<br/>£</b> | <i>Total<br/>2022<br/>£</i> |
|-----------------------------------------------|----------------------------------------------|--------------------------------------------|-----------------------------|-----------------------------|
| Core activities                               | 92,337                                       | 46,578                                     | <b>138,915</b>              | 134,849                     |
| Outreach expenses                             | 9,284                                        | 32,702                                     | <b>41,986</b>               | 35,087                      |
| Counselling, sessional fees and social groups | 92,626                                       | 144,305                                    | <b>236,931</b>              | 189,552                     |
| Wages and salaries                            | 277,589                                      | 618,832                                    | <b>896,421</b>              | 638,830                     |
|                                               | <u>471,836</u>                               | <u>842,417</u>                             | <u><b>1,314,253</b></u>     | <u>998,318</u>              |
| <i>Total 2022</i>                             | <u>332,495</u>                               | <u>665,823</u>                             | <u>998,318</u>              |                             |

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

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

**9. Analysis of expenditure by activities**

|                                               | Activities<br>undertaken<br>directly<br>2023<br>£ | Support<br>costs<br>2023<br>£ | Total<br>funds<br>2023<br>£ | Total<br>funds<br>2022<br>£ |
|-----------------------------------------------|---------------------------------------------------|-------------------------------|-----------------------------|-----------------------------|
| Core activities                               | 76,417                                            | 62,498                        | <b>138,915</b>              | 134,849                     |
| Outreach costs                                | 41,986                                            | -                             | <b>41,986</b>               | 35,087                      |
| Counselling, sessional fees and social groups | 236,931                                           | -                             | <b>236,931</b>              | 189,552                     |
| Wages and salaries                            | 896,421                                           | -                             | <b>896,421</b>              | 638,830                     |
|                                               | <u>1,251,755</u>                                  | <u>62,498</u>                 | <u><b>1,314,253</b></u>     | <u>998,318</u>              |
| <i>Total 2022</i>                             | <u>934,154</u>                                    | <u>64,164</u>                 | <u>998,318</u>              |                             |

**Analysis of support costs**

|                                   | Total<br>funds<br>2023<br>£ | Total<br>funds<br>2022<br>£ |
|-----------------------------------|-----------------------------|-----------------------------|
| Premises costs                    | <b>17,392</b>               | 20,468                      |
| Office and administration costs   | <b>8,605</b>                | 4,902                       |
| Insurance                         | <b>3,552</b>                | 4,281                       |
| IT and computer costs             | <b>25,236</b>               | 26,083                      |
| Bookkeeping and financial support | <b>3,342</b>                | 2,741                       |
| Audit fees                        | <b>3,840</b>                | 3,750                       |
| Volunteer expenses                | <b>240</b>                  | 58                          |
| Bank charges                      | <b>291</b>                  | 349                         |
| Other support costs               | -                           | 1,532                       |
|                                   | <u><b>62,498</b></u>        | <u>64,164</u>               |

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

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

**10. Auditors' remuneration**

|                                                                                                            | 2023<br>£    | 2022<br>£    |
|------------------------------------------------------------------------------------------------------------|--------------|--------------|
| Fees payable to the Charitable Company's auditor for the audit of the Charitable Company's annual accounts | 3,840        | 3,480        |
| Fees payable to the Charitable Company's auditor in respect of:<br>Other financial services                | 4,016        | 3,150        |
|                                                                                                            | <u>7,856</u> | <u>6,630</u> |

**11. Staff costs**

|                                                      | 2023<br>£      | 2022<br>£      |
|------------------------------------------------------|----------------|----------------|
| Wages and salaries                                   | 833,901        | 600,051        |
| Social security costs                                | 70,407         | 49,887         |
| Contribution to defined contribution pension schemes | 17,049         | 12,833         |
|                                                      | <u>921,357</u> | <u>662,771</u> |

The average number of persons employed by the Charitable Company during the Year was as follows:

|                                           | 2023<br>No. | 2022<br>No. |
|-------------------------------------------|-------------|-------------|
| Practitioners, advisers and co-ordinators | 24          | 19          |
| Administration and management             | 7           | 6           |
|                                           | <u>31</u>   | <u>25</u>   |

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel of the charity comprise the trustees and the senior management team as listed on page 1. The total amount of employee benefits (including employer pension contributions) received by key management personnel for their services to the charity was £101,917 (2022: £99,031).

**12. Trustees' remuneration and expenses**

During the Year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the Year ended 31 March 2023, expenses totalling £308 were reimbursed or paid directly to 3 Trustees (2022 - £NIL) relating to travel expenses to attend a strategy day.



---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

---

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

---

**13. Fixed asset investments**

|                          | Investment<br>in associate<br>companies<br>£ |
|--------------------------|----------------------------------------------|
| <b>Cost or valuation</b> |                                              |
| At 1 April 2022          | 1                                            |
| Additions                | 50,000                                       |
|                          | <hr/>                                        |
| At 31 March 2023         | 50,001                                       |
|                          | <hr/>                                        |
| <b>Net book value</b>    |                                              |
| At 31 March 2023         | 50,001                                       |
|                          | <hr/>                                        |
| At 31 March 2022         | 1                                            |
|                          | <hr/>                                        |

The charitable company is a Shareholder in Icena Ltd, a social enterprise incorporated in England & Wales.

**Associates**

The following company is an associate of the Charitable Company:

| Name                                       | Company<br>number | Registered office or principal<br>place of business           | Principal activity                                                                                           |
|--------------------------------------------|-------------------|---------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|
| Icena Limited - year ended 31<br>July 2022 | 12100766          | 2 Pavilion Court, 600 Pavilion<br>Drive, Northampton. NN4 7SL | Social Enterprise<br>providing training and<br>consultancy covering<br>sexual discrimination<br>and violence |

| Class of<br>shares | Holding |
|--------------------|---------|
| Ordinary           | 20%     |

---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

---

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

---

**13. Fixed asset investments (continued)**

The financial results of the associate for the year were:

| <b>Name</b>                             | <b>Profit/(Loss)<br/>/ Surplus/<br/>(Deficit) for<br/>the year<br/>£</b> | <b>Net assets<br/>£</b> |
|-----------------------------------------|--------------------------------------------------------------------------|-------------------------|
| Icena Limited - year ended 31 July 2022 | (34,577)                                                                 | (119,720)               |

**14. Debtors**

|                                | <b>2023<br/>£</b> | <b>2022<br/>£</b> |
|--------------------------------|-------------------|-------------------|
| Other debtors                  | -                 | 600               |
| Prepayments and accrued income | 11,050            | 14,319            |
|                                | <u>11,050</u>     | <u>14,919</u>     |

**15. Creditors: Amounts falling due within one year**

|                                    | <b>2023<br/>£</b> | <b>2022<br/>£</b> |
|------------------------------------|-------------------|-------------------|
| Trade creditors                    | 23,634            | 18,632            |
| Other taxation and social security | 21,314            | 13,682            |
| Other creditors                    | -                 | 312               |
| Accruals and deferred income       | 13,417            | 11,285            |
|                                    | <u>58,365</u>     | <u>43,911</u>     |

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

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

**16. Statement of funds**

**Statement of funds - current Year**

|                                                                      | Balance at 1<br>April 2022<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>in/out<br>£ | Balance at<br>31 March<br>2023<br>£ |
|----------------------------------------------------------------------|---------------------------------|----------------|------------------|--------------------------|-------------------------------------|
| <b>Unrestricted funds</b>                                            |                                 |                |                  |                          |                                     |
| <b>Designated funds</b>                                              |                                 |                |                  |                          |                                     |
| Sustainable future investment fund                                   | 200,000                         | -              | -                | -                        | 200,000                             |
| <b>General funds</b>                                                 |                                 |                |                  |                          |                                     |
| General reserves                                                     | 415,291                         | 512,504        | (496,772)        | -                        | 431,023                             |
| <b>Total Unrestricted funds</b>                                      | <b>615,291</b>                  | <b>512,504</b> | <b>(496,772)</b> | <b>-</b>                 | <b>631,023</b>                      |
| <b>Restricted funds</b>                                              |                                 |                |                  |                          |                                     |
| National Lottery Community Fund - Supporting CARA                    | 41,963                          | 166,872        | (133,628)        | -                        | 75,207                              |
| Garfield Weston Foundation                                           | 25,000                          | -              | (25,000)         | -                        | -                                   |
| BBC Children in Need                                                 | 13,021                          | 41,301         | (40,801)         | -                        | 13,521                              |
| Masonic Charitable Foundation                                        | 18,420                          | -              | (18,420)         | -                        | -                                   |
| Mid and South Essex Community Partnership Fund                       | 5,333                           | 40,000         | (40,000)         | -                        | 5,333                               |
| Provide                                                              | -                               | 20,000         | (15,000)         | -                        | 5,000                               |
| Henry Smith Charity                                                  | 22,500                          | 85,000         | (75,000)         | -                        | 32,500                              |
| Awards for All                                                       | 5,368                           | -              | (4,447)          | -                        | 921                                 |
| FSJ Charities                                                        | 5,000                           | -              | (5,000)          | -                        | -                                   |
| Charles S French Charitable Trust                                    | 3,000                           | -              | (3,000)          | -                        | -                                   |
| North East Essex Health and Wellbeing Alliance Community Safety Fund | -                               | 20,683         | (6,954)          | -                        | 13,729                              |
| PFCC Violence and Vulnerability Community Safety Fund                | 20,000                          | -              | (20,000)         | -                        | -                                   |
| Braintree District and Eastlight Community Fund                      | 9,750                           | 13,500         | (13,125)         | -                        | 10,125                              |
| Colchester City Council                                              | 1,000                           | 20,000         | (21,000)         | -                        | -                                   |
| Linklaters                                                           | -                               | 2,000          | -                | -                        | 2,000                               |

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

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

**16. Statement of funds (continued)**

**Statement of funds - current Year (continued)**

|                                                    | Balance at 1<br>April 2022<br>£ | Income<br>£      | Expenditure<br>£   | Transfers<br>in/out<br>£ | Balance at<br>31 March<br>2023<br>£ |
|----------------------------------------------------|---------------------------------|------------------|--------------------|--------------------------|-------------------------------------|
| Essex Community Foundation<br>Funds                | 10,000                          | 17,511           | (10,000)           | -                        | 17,511                              |
| North East Essex Mens Mental<br>Health Fund        | 3,420                           | -                | (3,420)            | -                        | -                                   |
| Ministry of Justice                                | -                               | 396,639          | (396,639)          | -                        | -                                   |
| Feel Well Fund                                     | -                               | 50,000           | (6,816)            | -                        | 43,184                              |
| Braintree District Council -<br>Safer Streets Fund | -                               | 6,250            | (4,167)            | -                        | 2,083                               |
| Colchester Anti Loo Roll<br>Brigade                | -                               | 300              | -                  | -                        | 300                                 |
|                                                    | <u>183,775</u>                  | <u>880,056</u>   | <u>(842,417)</u>   | <u>-</u>                 | <u>221,414</u>                      |
| <b>Total of funds</b>                              | <u>799,066</u>                  | <u>1,392,560</u> | <u>(1,339,189)</u> | <u>-</u>                 | <u>852,437</u>                      |

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

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

**16. Statement of funds (continued)**

**Statement of funds - prior Year**

|                                                   | <i>Balance at<br/>1 April 2021</i><br>£ | <i>Income</i><br>£ | <i>Expenditure</i><br>£ | <i>Release of<br/>deferred<br/>income</i><br>£ | <i>Balance at<br/>31 March<br/>2022</i><br>£ |
|---------------------------------------------------|-----------------------------------------|--------------------|-------------------------|------------------------------------------------|----------------------------------------------|
| <b>Unrestricted funds</b>                         |                                         |                    |                         |                                                |                                              |
| <b>Designated funds</b>                           |                                         |                    |                         |                                                |                                              |
| Sustainable future investment fund                | 100,000                                 | -                  | -                       | 100,000                                        | 200,000                                      |
| <b>General funds</b>                              |                                         |                    |                         |                                                |                                              |
| General reserves                                  | 384,708                                 | 487,019            | (356,436)               | (100,000)                                      | 415,291                                      |
| <b>Total Unrestricted funds</b>                   | <b>484,708</b>                          | <b>487,019</b>     | <b>(356,436)</b>        | <b>-</b>                                       | <b>615,291</b>                               |
| <b>Restricted funds</b>                           |                                         |                    |                         |                                                |                                              |
| National Lottery Community Fund - Supporting CARA | -                                       | 125,888            | (83,925)                | -                                              | 41,963                                       |
| National Lottery Community Fund - CARA Cares      | 35,239                                  | -                  | (35,239)                | -                                              | -                                            |
| Garfield Weston Foundation                        | 25,000                                  | 25,000             | (25,000)                | -                                              | 25,000                                       |
| BBC Children in Need                              | -                                       | 39,979             | (26,958)                | -                                              | 13,021                                       |
| Masonic Charitable Foundation                     | 17,883                                  | 24,380             | (23,843)                | -                                              | 18,420                                       |
| Mid and South Essex Community Partnership Fund    | -                                       | 50,000             | (44,667)                | -                                              | 5,333                                        |
| Henry Smith Charity                               | 22,500                                  | 45,000             | (45,000)                | -                                              | 22,500                                       |
| Awards for All Schools' animation project         | -                                       | 9,518              | (5,768)                 | -                                              | 3,750                                        |
| Lloyds Bank Foundation                            | 2,940                                   | -                  | (2,940)                 | -                                              | -                                            |
| FSJ Charities                                     | -                                       | 5,000              | -                       | -                                              | 5,000                                        |
| Charles S French Charitable Trust                 | -                                       | 3,000              | -                       | -                                              | 3,000                                        |
| Awards for All                                    | 3,045                                   | -                  | (1,427)                 | -                                              | 1,618                                        |
| PFCC (WCS) Fund                                   | -                                       | 20,000             | -                       | -                                              | 20,000                                       |
| Braintree District and Eastlight Community Fund   | 9,750                                   | 13,000             | (13,000)                | -                                              | 9,750                                        |
| Colchester City Council                           | -                                       | 21,000             | (20,000)                | -                                              | 1,000                                        |
| Linklaters                                        | 2,000                                   | -                  | (2,000)                 | -                                              | -                                            |

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

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

**16. Statement of funds (continued)**

**Statement of funds - prior Year (continued)**

|                                          | <i>Balance at<br/>1 April 2021<br/>£</i> | <i>Income<br/>£</i> | <i>Expenditure<br/>£</i> | <i>Release of<br/>deferred<br/>income<br/>£</i> | <i>Balance at<br/>31 March<br/>2022<br/>£</i> |
|------------------------------------------|------------------------------------------|---------------------|--------------------------|-------------------------------------------------|-----------------------------------------------|
| Essex Community Foundation               | -                                        | 10,000              | -                        | -                                               | 10,000                                        |
| North East Essex Mens Mental Health Fund | 3,667                                    | 3,420               | (3,667)                  | -                                               | 3,420                                         |
| Talking Therapies (NHS)                  | -                                        | 52,911              | (52,911)                 | -                                               | -                                             |
| Ministry of Justice                      | -                                        | 279,478             | (279,478)                | -                                               | -                                             |
|                                          | <u>122,024</u>                           | <u>727,574</u>      | <u>(665,823)</u>         | <u>-</u>                                        | <u>183,775</u>                                |
| <b>Total of funds</b>                    | <u>606,732</u>                           | <u>1,214,593</u>    | <u>(1,022,259)</u>       | <u>-</u>                                        | <u>799,066</u>                                |



---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
**(A company limited by guarantee)**

---

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

---

**17. Statement of Funds information**

The amounts shown in the previous note which are carried forward relate to expenditure which will take place after the year end in accordance with terms and conditions of the grant.

The funding received is given for the various activities of the charity. The restricted grants are awarded for specific purposes and therefore expended in accordance with the terms and conditions of the award and is expended in the timeline specified by the funder.

Funding for the year to 31 March 2023 has been received for the purposes as follows:

Within unrestricted funds under Charitable Activities £489,099 (2022: £451,756) relates to income received from 3rd Party Payment from SERICC, to work in partnership, as Synergy Essex, to help deliver the Essex Police, Fire and Crime Commissioner contract for the provision of sexual abuse support services across Essex. The money received was used for the main activities of the charity covering costs such as staff salaries, sessional counselling fees and premises expenses where the activities take place and other related costs to aid with the objectives of the charity.

The National Lottery Community Fund has provided a grant - 'Supporting CARA' which started from August 2021. This grant contributes to the salary costs of key staff.

Garfield Weston Foundation - to provide funding for the core activities of the charity.

BBC Children in Need - to fund child therapists' salaries and sessional fees.

Masonic Charitable Foundation - to provide funding for a part-time young person's practitioner.

The Henry Smith Charity provides two grants - one to provide funding for the core activities of the charity and another to support CARA's new Integrated Support project.

Awards for All - Two grants, one (deferred during Covid) to cover expenditure towards social groups and the second towards a new project, producing animations for schools and professionals about how they can best support young survivors.

The Braintree District and Eastlight Community Fund - to provide specialist counselling in Braintree.

Colchester City Council - Voluntary Welfare Grant for supporting victims and survivors of sexual violence and child sexual abuse in Colchester. Cllr Steph Nissen's Locality Budget to support our work on the Animation in Schools project.

Linklaters - funding to support the charities group work.

North East Essex Men's Mental Health Fund (previously Suicide Prevention in Men in North East Essex) - to provide specialist counselling for men in North East Essex

North East Essex Health and Wellbeing Alliance Community Safety Fund supporting CARA's new Integrated Support project.

The Feel Well Fund supporting CARA's new Integrated Support project.

Ministry of Justice - to support increased demand for counselling and other services and to increase the capacity of our ISVA service, including by providing specialist engagement ISVAs.

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

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

Mid and South Essex Community Partnership Fund - to provide additional specialist counselling across Mid and South Essex. This grant was shared with SERICC Rape and Sexual Abuse Specialist Service and Southend on Sea Rape Crisis.

Essex Community Foundation - the charity received two grants, one made up from contributions from; the EWAG Charitable Fund (£2,000), Diana Tinson Fund (£2,000), The Saffron Building Society Community Fund (£3,000) and The High Sheriffs Fund (£3,000) towards room hire and rent. The second is towards the development of an online booking system for counselling appointments.

Provide - To support the new Integrated Support project.

**18. Summary of funds**

**Summary of funds - current Year**

|                  | Balance at 1<br>April 2022<br>£ | Income<br>£      | Expenditure<br>£   | Transfers<br>in/out<br>£ | Balance at<br>31 March<br>2023<br>£ |
|------------------|---------------------------------|------------------|--------------------|--------------------------|-------------------------------------|
| Designated funds | 200,000                         | -                | -                  | -                        | 200,000                             |
| General funds    | 415,291                         | 512,504          | (496,772)          | -                        | 431,023                             |
| Restricted funds | 183,775                         | 880,056          | (842,417)          | -                        | 221,414                             |
|                  | <u>799,066</u>                  | <u>1,392,560</u> | <u>(1,339,189)</u> | <u>-</u>                 | <u>852,437</u>                      |

**Summary of funds - prior Year**

|                  | Balance at<br>1 April 2021<br>£ | Income<br>£      | Expenditure<br>£   | Release of<br>deferred<br>income<br>£ | Balance at<br>31 March<br>2022<br>£ |
|------------------|---------------------------------|------------------|--------------------|---------------------------------------|-------------------------------------|
| Designated funds | 100,000                         | -                | -                  | 100,000                               | 200,000                             |
| General funds    | 384,708                         | 487,019          | (356,436)          | (100,000)                             | 415,291                             |
| Restricted funds | 122,024                         | 727,574          | (665,823)          | -                                     | 183,775                             |
|                  | <u>606,732</u>                  | <u>1,214,593</u> | <u>(1,022,259)</u> | <u>-</u>                              | <u>799,066</u>                      |

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

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

**19. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

|                               | Unrestricted<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total<br>funds<br>2023<br>£ |
|-------------------------------|------------------------------------|----------------------------------|-----------------------------|
| Fixed asset investments       | 50,001                             | -                                | 50,001                      |
| Current assets                | 639,387                            | 221,414                          | 860,801                     |
| Creditors due within one year | (58,365)                           | -                                | (58,365)                    |
| <b>Total</b>                  | <b>631,023</b>                     | <b>221,414</b>                   | <b>852,437</b>              |

**Analysis of net assets between funds - prior year**

|                               | Unrestricted<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ |
|-------------------------------|------------------------------------|----------------------------------|-----------------------------|
| Fixed asset investments       | 1                                  | -                                | 1                           |
| Current assets                | 659,201                            | 183,775                          | 842,976                     |
| Creditors due within one year | (43,911)                           | -                                | (43,911)                    |
| <b>Total</b>                  | <b>615,291</b>                     | <b>183,775</b>                   | <b>799,066</b>              |

**20. Reconciliation of net movement in funds to net cash flow from operating activities**

|                                                                    | 2023<br>£     | 2022<br>£      |
|--------------------------------------------------------------------|---------------|----------------|
| Net income for the year (as per Statement of Financial Activities) | 53,371        | 192,334        |
| <b>Adjustments for:</b>                                            |               |                |
| Decrease/(increase) in debtors                                     | 3,869         | (4,188)        |
| Increase in creditors                                              | 14,454        | 11,034         |
| Investments                                                        | (50,000)      | -              |
| <b>Net cash provided by operating activities</b>                   | <b>21,694</b> | <b>199,180</b> |

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

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

**21. Analysis of cash and cash equivalents**

|                                        | 2023<br>£      | 2022<br>£      |
|----------------------------------------|----------------|----------------|
| Cash in hand                           | 849,751        | 828,057        |
| <b>Total cash and cash equivalents</b> | <b>849,751</b> | <b>828,057</b> |

**22. Analysis of changes in net debt**

|                          | At 1 April<br>2022<br>£ | Cash flows<br>£ | At 31 March<br>2023<br>£ |
|--------------------------|-------------------------|-----------------|--------------------------|
| Cash at bank and in hand | 828,057                 | 21,694          | 849,751                  |
|                          | <b>828,057</b>          | <b>21,694</b>   | <b>849,751</b>           |

**23. Operating lease commitments**

At 31 March 2023 the Charitable Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

|                       | 2023<br>£ | 2022<br>£ |
|-----------------------|-----------|-----------|
| Not later than 1 year | 8,555     | 11,995    |

The following lease payments and changes in lease payments have been recognised in the Statement of financial activities:

|                                                                          | 2023<br>£ | 2022<br>£ |
|--------------------------------------------------------------------------|-----------|-----------|
| <b>Operating lease payments</b>                                          |           |           |
| Operating lease rentals                                                  | 43,298    | 35,791    |
| Changes in lease payments arising from COVID-19 related rent concessions | -         | -         |

The charity operates from a number of sites which are leased primarily on a short term basis.

---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

---

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

---

**24. Members' liability**

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £1 for the debts and liabilities contracted before he/she ceases to be a member.

**25. Related party transactions**

Owing to the nature of the charity and the composition of the board of trustees being drawn from public and private sector organisations, transactions may take place with organisations in which trustees have an interest.

The following related party transactions took place in the period of accounts:

During the year the charity invested £50,000 of unrestricted funds into Icena Ltd an entity in which certain key management personnel of CARA are directors, to support the growth and development of Icena Ltd. This investment is interest free and will be re-paid in the future as agreed between the two parties.

Tina Powell was a director of both CARA and Icena Ltd for the year.

Helen Parr was CEO and company secretary of CARA and a director of Icena Ltd for the year.

---

# Accounts

---



Registered number: 06525343  
Charity number: 1124282

---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

---

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

---

---

**CONTENTS**

---

|                                                                                                  | Page    |
|--------------------------------------------------------------------------------------------------|---------|
| <b>Reference and administrative details of the Charitable Company, its Trustees and advisers</b> | 1       |
| <b>Trustees' report</b>                                                                          | 2 - 8   |
| <b>Independent auditors' report on the financial statements</b>                                  | 9 - 12  |
| <b>Statement of financial activities</b>                                                         | 13      |
| <b>Balance sheet</b>                                                                             | 14 - 15 |
| <b>Statement of cash flows</b>                                                                   | 16      |
| <b>Notes to the financial statements</b>                                                         | 17 - 34 |

---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

---

---

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE COMPANY, ITS TRUSTEES AND ADVISERS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

---

|                                   |                                                                                                                                                                                                                                                       |
|-----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Trustees</b>                   | Tina Powell, Chair<br>Gillian Colbert, Vice Chair<br>Judith Bastow, Treasurer until 10 November 2021<br>Dominique Blondel<br>Linda Isaac, Treasurer from 10 November 2021<br>Naomi Sephton<br>Victoria Beckwith<br>Naz Kahn (appointed 16 March 2022) |
| <b>Company registered number</b>  | 06525343                                                                                                                                                                                                                                              |
| <b>Charity registered number</b>  | 1124282                                                                                                                                                                                                                                               |
| <b>Registered office</b>          | Shaftesbury House<br>72 Culver Street East<br>Colchester<br>CO1 1LF                                                                                                                                                                                   |
| <b>Principal operating office</b> | PO Box 548<br>Colchester<br>CO1 1YP                                                                                                                                                                                                                   |
| <b>Company secretary and CEO</b>  | Helen Parr                                                                                                                                                                                                                                            |
| <b>Key management</b>             | Helen Parr and Sarah Clementson                                                                                                                                                                                                                       |
| <b>Independent auditors</b>       | Griffin Chapman<br>Statutory Auditor<br>Chartered Accountants<br>4 & 5 The Cedars, Apex 12<br>Old Ipswich Road<br>Colchester<br>Essex<br>CO7 7QR                                                                                                      |

---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

---

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2022**

---

The Trustees present their annual report together with the audited financial statements of the Charitable Company Centre for Action on Rape and Abuse (which also trades under the name CARA) for the year 1 April 2021 to 31 March 2022. The Annual report serves the purposes of both a Trustees' report and a Directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective January 2015).

Since the Charitable Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

CARA is governed by its memorandum and articles of association established upon incorporation on 6 March 2009. These were later updated on 19 March 2019. The charity was registered with the Charity Commission on 31 May 2008.

### **Objectives and activities**

#### **a. Policies and objectives**

**Centre for Action on Rape and Abuse (CARA) works with victims and survivors of sexual violence and child sexual abuse, providing independent, specialist support and promoting and representing their rights and needs.**

CARA provides a range of specialist services, including one-to-one counselling, ISVA (Independent Sexual Violence Adviser) support through the criminal justice process, advocacy, support for young people, play therapy for children under 12, support for families and a women-only social group. CARA also undertakes activities to increase awareness and understanding of sexual violence and child sexual abuse, including delivering presentations and workshops for external agencies.

CARA recognises that women who have experienced sexual violence may need safe, women-only spaces. One floor of our Colchester premises is designated as a women-only safe space. Other rooms we use are located in shared buildings. CARA provides women-only referral pathways, meaning when women contact CARA they can be certain they will only talk with, or meet women workers.

Specialist support services for men and boys are provided at set times in set locations. Support from a male counsellor can be provided on request.

During the COVID-19 pandemic, CARA has adapted its operations and has continued to provide a full range of services for victims and survivors. CARA workers, alongside rape crisis workers across the country, are formally recognised as key workers and as such we have been able to continue to offer a limited number of face to face services to victims and survivors throughout the pandemic, supporting service users who, owing to privacy or safety concerns, are unable to access our support remotely.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.



---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

---

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

---

**Objectives and activities (continued)**

**b. Activities undertaken to achieve objectives**

CARA works in partnership with SERICC Rape and Sexual Abuse Specialist Service and Southend-on-Sea Rape Crisis (SOS Rape Crisis) as Synergy Essex. Since April 2016, Synergy Essex has delivered the Essex Police, Fire and Crime Commissioner contract for the provision of sexual abuse support services across Essex. The contract has been awarded until March 2023 with potential for two one year extensions to March 2025.

CARA is a member of Rape Crisis England and Wales and participates in the East of England Regional Network.

**c. Volunteers**

CARA celebrates the fact that it has a committed and diverse volunteer team, who contribute many hours to the charity. Voluntary roles include volunteer sexual violence counsellors, advocates and volunteers who support us with administration and communications activities, including our newsletter and social media.

A number of fundraising activities and the work of the Board of Trustees are also provided on a voluntary basis, and staff time is also regularly volunteered to support fundraising and other events.

In total our volunteers contribution constitutes approximately 1,000 hours a year. Our sincere thanks go to all CARA volunteers.

**Achievements and performance**

**a. CARA's main achievements**

Over the year CARA received a total of 2,102 new referrals to our service, reflecting an increase of 18% since 2020/21. Since 2015, we have seen a 365% rise in demand for CARA services.

CARA's key achievements in 2021/22 have been:

- **Continuing to respond to increasing demand, and to the additional challenges presented by the COVID 19 pandemic.** Over the year, we have increased capacity across all CARA services, in response to rapidly increasing demand for our support. Maintaining sufficient capacity to meet demand is an ongoing challenge for CARA, but we are delighted to have grown the CARA team and recruited a number of new staff and sessional counsellors with strong skills and experience. We have also continued to maintain flexible service provision to respond to changing government guidance around COVID-19. Throughout the pandemic, CARA has been a consistent source of support for victims and survivors, many of whom have struggled with the increased isolation, heightened anxiety and other issues associated with the pandemic.
- **Continuing to work in partnership with SERICC Rape and Sexual Abuse Specialist Service and Southend-on-Sea Rape Crisis (SOS Rape Crisis) as Synergy Essex.** Our shared contract with the Office of the Police, Fire and Crime Commissioner for Essex will last until at least March 2023, with potential for extensions to March 2025. Synergy Essex has also been successful in securing additional shared funding from the Ministry of Justice, NHS England and the Mid and South Essex Community Partnership Fund. Our partnership continues to develop and strengthen.
- **Improving equality, diversity and inclusion at CARA.** This continues to be a key priority for CARA. We have an established Equality, Diversity and Inclusion (EDI) Working Group which meets regularly to push forwards our EDI Action Plan. Over the last year we have:

---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

---

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

---

**Achievements and performance (continued)**

- o Provided Unconscious Bias and Anti-Racism training for all CARA workers.
  - o Provided a range of resources, including books, articles and videos around diversity and inclusion for CARA workers to use.
  - o Introduced regular monitoring of our data to identify whether people from certain backgrounds are under-represented amongst our service-users and our workers.
  - o Built links with community groups to help us reach people who may not know about our services, or who may face barriers to, or feel excluded from the support we offer.
  - o Continued to review the way our services run to make them as accessible and inclusive as possible.
  - o Signed up to the VAWG Sector Anti-racism Charter. We are using the charter as a framework to begin a process of reflection, learning and change to increase our ability to develop lasting anti-racist practice.
- **Increasing and improving our ISVA provision, through the introduction of Specialist Engagement ISVAs.** Early in the year, Synergy Essex was successful in securing funding from the Ministry of Justice to appoint additional ISVAs with a focused role to provide more intensive support to victims and survivors from groups identified as being most likely to disengage with the criminal justice process. In Essex these groups have been identified as victims who have been raped (as opposed to being victims of other sexual offences), are from a minoritised ethnic background, are from a low socio-economic status background or have a mental health diagnosis. We now have two Specialist Engagement ISVAs on the CARA team.
- **Increased service-user involvement in all aspects of our work.** Our service-user forum has become a firmly established part of CARA, with over 20 ex and current service-user members. Over the year, the forum has become increasingly service-user led: It is now chaired by a service-user and planning meetings involve service users and CARA workers working together to set the agenda and ensure agreed actions are followed up. A number of service-user led sub-groups are now emerging from the forum, including a fundraising group and a group working to promote CARA's work. In March 2022, a member of the CARA service-user forum was appointed to our board of trustees – an important step in ensuring service-user voice is heard at a strategic level.
- **Improved relationships with other agencies,** in particular with adult and children's mental health services, Essex County Council Safeguarding and Education team, and with Essex Police. The CARA team has made a concerted effort to reach out and develop valuable relationships at all levels and we remain very receptive to constructive partnership working with other agencies for the benefit of our clients.
- **Developing our social media presence.** We now have active and varied profiles on Twitter, Facebook and Instagram. Our Social Media Working Group is focusing on extending our reach to new audiences.
- **Our schools animation project.** Towards the end of the year, in collaboration with young survivors in Essex, and working in partnership with Icena, we started an exciting new project, producing a series of animated videos to support professionals working with children and young people to understand the impacts of sexual violence. The full series of animations – *Understanding Young People's Experiences of Sexual Harm: Supporting Students* - will be available in August 2022, and the Essex County Council Education and Safeguarding Team has agreed to distribute the animations to all Essex schools.



---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

---

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

---

**Achievements and performance (continued)**

**b. Key performance indicators**

**Fundraising activities and income generation**

Around 37% of our income in 2021/22 came via contracts and grants provided through the **Office of the Police, Fire and Crime Commissioner for Essex (PFCC)**, distributed through Synergy Essex. As Essex is one of five areas across England selected to pilot the devolution of the Ministry of Justice (MoJ) Rape Support Fund, our Rape Support Fund grant is included in this total.

The other main source of CARA's income has been from grants, including from the **MoJ, The National Lottery Community Fund, The Henry Smith Charity, BBC Children in Need, Colchester Borough Council, the Garfield Weston Foundation, the Masonic Charitable Foundation, the Mid and South Essex Community Partnership Fund** and a number of other local and national funders. A full list of our funders can be found on pages 26 - 27 and on the CARA website.

Approximately 2.5% of our income has been received from donations, fundraising activities and legacies, an increase of around 1.1% on the previous year.

CARA continues to work closely with 4 other rape crisis centres to develop Icena Ltd, a social enterprise with a two-fold social impact – providing services which empower individuals and create social change and generating sustainable income for rape crisis centres. Over the last year Icena's work has begun to develop very quickly and income projections for the next two years show significant growth. Icena remains a key part of CARA's long-term sustainability plan.

We are extremely grateful to all the organisations and individuals who have supported CARA and made our work possible.

**Financial review**

**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charitable Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**b. Reserves policy**

CARA's policy is that free unrestricted reserves should be held at a level equivalent to between 3-6 months running costs. On 31 March 2022 our unrestricted reserves stand at £615,291 representing just under 5.5 months estimated running costs for 2022/23.

CARA's trustees again decided to demonstrate their commitment to long-term sustainability and that a further £100,000 of our unrestricted reserves should be transferred to our designated Sustainable Future Investment Fund, bringing the total of this fund to £200,000. This fund is ringfenced for investments in CARA's future sustainability, including supporting Icena's development and/or buying premises from which CARA can operate.

---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

---

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

---

**c. Principal risks and uncertainties**

Trustees consider the major risks to which the charity is exposed are around funding and financial sustainability. To mitigate these risks, we:

- Pursue diverse opportunities to generate income;
- Keep proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable regular reviews of our expenditure to maintain control.

**Structure, governance and management**

**a. Constitution**

Centre For Action on Rape and Abuse is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

**b. Methods of appointment or election of Trustees**

The management of the Charitable Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

Trustees may, by special resolution, appoint a person who is willing to act as a Trustee who applies in the prescribed way to the board. They may also determine the rotation in which any additional trustees are to retire.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of it winding up.

**c. Organisational structure and decision-making policies**

The charity is run on a day-to-day basis by the Chief Executive Officer and Head of Operations, with the support of the trustees as and when necessary.

**d. Policies adopted for the induction and training of Trustees**

The Charity has a structured induction and training programme for trustees. CARA is also a member of Community 360 which provides training opportunities related to good governance.

**e. Pay policy for key management personnel**

Pay and remuneration of key management are set by the trustees, using NJC payscales as a benchmark.

**f. Related party relationships**

Icena Limited is a social enterprise with a board made up of representatives of rape crisis centres from across the Eastern Region, including CARA. Icena Ltd is owned in equal shares by CARA along with four other charitable entities.

Tina Powell has been a Director of both CARA and Icena Ltd during the year. CARA's Chief Executive Officer, Helen Parr, has also been a Director of Icena Ltd during the year.



---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

---

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

---

**Plans for future periods**

We are very pleased to be launching a new project from April 2022. Our *Integrated Support* project will fill an identified gap in CARA's current provision, developing and delivering a range of additional support services particularly aimed at victims and survivors of sexual violence and child sexual abuse who have a high level of immediate need and/or face multiple disadvantage, including due to mental ill-health. The project will develop:

- An emotional support service, tailored to the individual client's needs.
- Support for clients in accessing the other services they need - including from mental health, social care and voluntary sector services, working closely with other agencies to provide joined-up support.
- A programme of regular groups, likely to include a short-term structured group with a focus on learning coping mechanisms and understanding trauma reactions, as well as longer term support groups.

We are delighted to have secured funding to support this project for three years from the Henry Smith COVID-19 Long-term Support grant programme, and for one year from Provide Community.

In August 2022, we will be launching five 90 second animations to support schools and professionals working with children and young people to understand the impacts of sexual violence. The animations have been developed in collaboration with young survivors in Essex and in partnership with Icena, and cover the following topics:

- "They just fob it off." Preventing Sexual Harm in Schools
- "It's all about paperwork and box ticking." Responding to Disclosures of Sexual Violence
- "I felt like a burden." Providing Support After Sexual Violence
- "I lost all my friends." The Impact of Sexual Violence on Peer Groups
- From Disclosure to Closure: Supporting Young Survivors Throughout Their Journey

A set of supporting resources will be available for Designated Safeguarding Leads and Senior Leaders to use to use in INSET and continuing professional development sessions with all staff.

In financial terms, for the short-term our future looks positive, and we are confident that we have funding in place to continue to deliver and to further expand our current services for the next financial year. Although our PFCC contract is due to end in March 2023, we are confident that a one-year extension to March 2024 is being considered.

Alongside continuing funding from Office of the Police, Fire and Crime Commissioner for Essex the Ministry of Justice, the National Lottery Community Fund, BBC Children in Need and many other funders we are very pleased to be starting the 2022/23 financial year with new multi-year grants in place from the Ministry of Justice and the Henry Smith COVID-19 Long-term Support programme. We are also reassured to have a healthy level of reserves to fall back on if times get tough in the years ahead. Our designated Sustainable Future Investment Fund demonstrates our commitment to investing in projects and activities to support our longer-term financial sustainability, and this continues to be a priority.

**Members' liability**

The Members of the Charitable Company guarantee to contribute an amount not exceeding £1 to the assets of the Charitable Company in the event of winding up.

---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

---

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

---

**Statement of Trustees' responsibilities**

The Trustees (who are also the directors of the Charitable Company 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 . 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 and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charitable Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charitable Company's transactions and disclose with reasonable accuracy at any time the financial position of the Charitable Company 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 Charitable Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Disclosure of information to auditors**

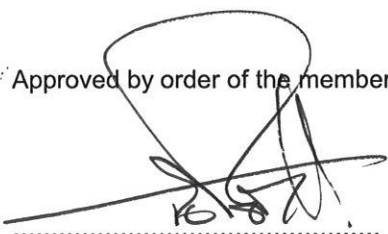
Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

**Auditors**

The auditors, Griffin Chapman, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:



**Chair of the Board of Trustees**  
Tina Powell

Date: 23 September 2022



---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

---

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CENTRE FOR ACTION ON RAPE AND ABUSE**

---

**Opinion**

We have audited the financial statements of Centre For Action on Rape and Abuse (the 'charitable company') for the Year ended 31 March 2022 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (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 March 2022 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 United Kingdom, including the Financial Reporting Council'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.

---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

---

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CENTRE FOR ACTION ON RAPE AND ABUSE (CONTINUED)**

---

**Other information**

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. 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. 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 course of 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.

**Opinion on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial Year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.



---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

---

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CENTRE FOR ACTION ON RAPE AND ABUSE (CONTINUED)**

---

**Responsibilities of trustees**

As explained more fully in the Trustees' responsibilities statement, 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.

**Auditors' responsibilities for the audit of the 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 Auditors' 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.

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. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory requirements applicable to the charitable company and considered that the most significant are the Companies Act 2006, UK financial reporting standards as issued by the Financial Reporting Council and UK taxation legislation.

We obtained an understanding of how the charitable company complies with these requirements by discussions with management and those charged with governance.

We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.

We enquire of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.

Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

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.

---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

---

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CENTRE FOR ACTION ON RAPE AND ABUSE (CONTINUED)**

---

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 Auditors' report.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 its members, as a body, for our audit work, for this report, or for the opinions we have formed.



**Thomas Maddocks ACA FMAAT (Senior statutory auditor)**

for and on behalf of

**Griffin Chapman**

Statutory Auditor

Chartered Accountants

4 & 5 The Cedars, Apex 12

Old Ipswich Road

Colchester

Essex

CO7 7QR

Date: 23 September 2022

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2022**

|                                    | Note | Unrestricted<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ | Total<br>funds<br>2021<br>£ |
|------------------------------------|------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <b>Income from:</b>                |      |                                    |                                  |                             |                             |
| Donations and grants               | 3    | 30,391                             | -                                | 30,391                      | 15,562                      |
| Charitable activities              | 4    | 451,756                            | 727,574                          | 1,179,330                   | 959,901                     |
| Investments                        | 5    | 458                                | -                                | 458                         | 368                         |
| Other income                       | 6    | 4,414                              | -                                | 4,414                       | 6,238                       |
| <b>Total income</b>                |      | <b>487,019</b>                     | <b>727,574</b>                   | <b>1,214,593</b>            | <b>982,069</b>              |
| <b>Expenditure on:</b>             |      |                                    |                                  |                             |                             |
| Raising funds                      | 7    | 23,941                             | -                                | 23,941                      | 19,304                      |
| Charitable activities              | 8    | 332,495                            | 665,823                          | 998,318                     | 867,471                     |
| <b>Total expenditure</b>           |      | <b>356,436</b>                     | <b>665,823</b>                   | <b>1,022,259</b>            | <b>886,775</b>              |
| <b>Net movement in funds</b>       |      | <b>130,583</b>                     | <b>61,751</b>                    | <b>192,334</b>              | <b>95,294</b>               |
| <b>Reconciliation of funds:</b>    |      |                                    |                                  |                             |                             |
| Total funds brought forward        |      | 484,708                            | 122,024                          | 606,732                     | 511,438                     |
| Net movement in funds              |      | 130,583                            | 61,751                           | 192,334                     | 95,294                      |
| <b>Total funds carried forward</b> |      | <b>615,291</b>                     | <b>183,775</b>                   | <b>799,066</b>              | <b>606,732</b>              |

The Statement of financial activities includes all gains and losses recognised in the Year.

The Statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 17 to 34 form part of these financial statements.



**CENTRE FOR ACTION ON RAPE AND ABUSE**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 06525343**

**BALANCE SHEET**  
**AS AT 31 MARCH 2022**

|                                                | Note | 2022<br>£             | 2021<br>£             |
|------------------------------------------------|------|-----------------------|-----------------------|
| <b>Fixed assets</b>                            |      |                       |                       |
| Investments                                    | 13   | 1                     | 1                     |
|                                                |      | <u>1</u>              | <u>1</u>              |
| <b>Current assets</b>                          |      |                       |                       |
| Debtors                                        | 14   | 14,919                | 10,732                |
| Cash at bank and in hand                       |      | 828,057               | 628,877               |
|                                                |      | <u>842,976</u>        | <u>639,609</u>        |
| Creditors: amounts falling due within one year | 15   | (43,911)              | (32,878)              |
| <b>Net current assets</b>                      |      | <u>799,065</u>        | <u>606,731</u>        |
| <b>Total assets less current liabilities</b>   |      | <u>799,066</u>        | <u>606,732</u>        |
| <b>Net assets excluding pension asset</b>      |      | <u>799,066</u>        | <u>606,732</u>        |
| <b>Total net assets</b>                        |      | <u><u>799,066</u></u> | <u><u>606,732</u></u> |
| <b>Charity funds</b>                           |      |                       |                       |
| Restricted funds                               | 16   | 183,775               | 122,024               |
| Unrestricted funds                             |      |                       |                       |
| Designated funds                               | 16   | 200,000               | 100,000               |
| General funds                                  | 16   | 415,291               | 384,708               |
|                                                |      | <u>615,291</u>        | <u>484,708</u>        |
| <b>Total unrestricted funds</b>                | 16   | <u>615,291</u>        | <u>484,708</u>        |
| <b>Total funds</b>                             |      | <u><u>799,066</u></u> | <u><u>606,732</u></u> |

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

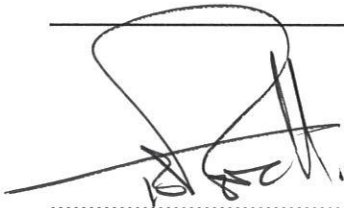
---

CENTRE FOR ACTION ON RAPE AND ABUSE  
(A company limited by guarantee)  
REGISTERED NUMBER: 06525343

---

BALANCE SHEET (CONTINUED)  
AS AT 31 MARCH 2022

---



.....  
**Tina Powell**  
Chair of the Board of Trustees

Date: 23 September 2022

The notes on pages 17 to 34 form part of these financial statements.

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

|                                                         | 2022<br>£      | 2021<br>£      |
|---------------------------------------------------------|----------------|----------------|
| <b>Cash flows from operating activities</b>             |                |                |
| Net cash used in operating activities                   | 199,180        | 92,802         |
| <b>Cash flows from investing activities</b>             |                |                |
| Net cash provided by investing activities               | -              | -              |
| <b>Cash flows from financing activities</b>             |                |                |
| Net cash provided by financing activities               | -              | -              |
| <b>Change in cash and cash equivalents in the Year</b>  | <b>199,180</b> | <b>92,802</b>  |
| Cash and cash equivalents at the beginning of the Year  | 628,877        | 536,075        |
| <b>Cash and cash equivalents at the end of the Year</b> | <b>828,057</b> | <b>628,877</b> |

The notes on pages 17 to 34 form part of these financial statements



---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

---

**1. General information**

The charity is a private company limited by guarantee and registered in England & Wales. The members of the company are the Trustees named on page 1.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements 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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Centre For Action on Rape and Abuse constitutes a public benefit entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Going concern**

The Trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

**2.3 Income**

All income is recognised once the Charitable Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charitable Company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charitable Company, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

---

**2. Accounting policies (continued)**

**2.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charitable Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charitable Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.5 Government grants**

Grant income is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

**2.6 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charitable Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.7 Taxation**

The Charitable Company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charitable Company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**2.8 Investments**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.



---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

---

**2. Accounting policies (continued)**

**2.9 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.10 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.11 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charitable Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**2.12 Financial instruments**

The Charitable Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.13 Operating leases**

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

**2.14 Pensions**

The Charitable Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charitable Company to the fund in respect of the Year.

---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

---

**2. Accounting policies (continued)**

**2.15 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charitable Company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charitable Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**3. Income from donations and grants**

|                   | <b>Unrestricted<br/>funds<br/>2022<br/>£</b> | <b>Restricted<br/>funds<br/>2022<br/>£</b> | <b>Total<br/>funds<br/>2022<br/>£</b> | <b>Total<br/>funds<br/>2021<br/>£</b> |
|-------------------|----------------------------------------------|--------------------------------------------|---------------------------------------|---------------------------------------|
| Donations         | 20,391                                       | -                                          | <b>20,391</b>                         | 13,966                                |
| Legacies          | 10,000                                       | -                                          | <b>10,000</b>                         | -                                     |
| Government grants | -                                            | -                                          | -                                     | 1,596                                 |
|                   | <hr/>                                        | <hr/>                                      | <hr/>                                 | <hr/>                                 |
|                   | 30,391                                       | -                                          | <b>30,391</b>                         | 15,562                                |
|                   | <hr/>                                        | <hr/>                                      | <hr/>                                 | <hr/>                                 |
| <i>Total 2021</i> | 13,966                                       | 1,596                                      | 15,562                                |                                       |
|                   | <hr/>                                        | <hr/>                                      | <hr/>                                 |                                       |

Details of local government grants can be found in the Statement of Funds note 18.

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**4. Income from charitable activities**

|                   | Unrestricted<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ | Total<br>funds<br>2021<br>£ |
|-------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Main activities   | 451,756                            | 727,574                          | 1,179,330                   | 959,901                     |
| <i>Total 2021</i> | 452,743                            | 507,158                          | 959,901                     |                             |

Within the unrestricted funds income above, CARA received £451,756 (2021: £452,743) from SERICC to work in partnership, as Synergy Essex, to help deliver the Essex Police, Fire and Crime Commissioner contract for the provision of sexual abuse support services across Essex.

**5. Investment income**

|               | Unrestricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ | Total<br>funds<br>2021<br>£ |
|---------------|------------------------------------|-----------------------------|-----------------------------|
| Bank interest | 458                                | 458                         | 368                         |

**6. Other incoming resources**

|                          | Unrestricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ | Total<br>funds<br>2021<br>£ |
|--------------------------|------------------------------------|-----------------------------|-----------------------------|
| Other incoming resources | 4,414                              | 4,414                       | 6,238                       |

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**7. Expenditure on raising funds**

**Costs of raising voluntary income**

|                    | Unrestricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ | Total<br>funds<br>2021<br>£ |
|--------------------|------------------------------------|-----------------------------|-----------------------------|
| Wages and salaries | 23,941                             | 23,941                      | 19,304                      |

A proportion of the CEO's payroll costs are attributed to the cost of raising funds, being 40% of the total cost.

**8. Analysis of expenditure on charitable activities**

**Summary by fund type**

|                                               | Unrestricted<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>2022<br>£ | Total<br>2021<br>£ |
|-----------------------------------------------|------------------------------------|----------------------------------|--------------------|--------------------|
| Core activities                               | 73,364                             | 61,485                           | 134,849            | 89,212             |
| Outreach expenses                             | 10,356                             | 24,731                           | 35,087             | 30,411             |
| Counselling, sessional fees and social groups | 3,654                              | 185,898                          | 189,552            | 195,508            |
| Other activity costs                          | -                                  | -                                | -                  | 2,307              |
| Wages and salaries                            | 245,121                            | 393,709                          | 638,830            | 550,033            |
|                                               | 332,495                            | 665,823                          | 998,318            | 867,471            |
| <i>Total 2021</i>                             | 397,893                            | 469,578                          | 867,471            |                    |



**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**9. Analysis of expenditure by activities**

|                                               | <b>Activities<br/>undertaken<br/>directly<br/>2022<br/>£</b> | <b>Support<br/>costs<br/>2022<br/>£</b> | <b>Total<br/>funds<br/>2022<br/>£</b> | <b>Total<br/>funds<br/>2021<br/>£</b> |
|-----------------------------------------------|--------------------------------------------------------------|-----------------------------------------|---------------------------------------|---------------------------------------|
| Core activities                               | 70,685                                                       | 64,164                                  | 134,849                               | 89,212                                |
| Outreach costs                                | 35,087                                                       | -                                       | 35,087                                | 30,411                                |
| Counselling, sessional fees and social groups | 189,552                                                      | -                                       | 189,552                               | 195,508                               |
| Other direct activities                       | -                                                            | -                                       | -                                     | 2,307                                 |
| Wages and salaries                            | 638,830                                                      | -                                       | 638,830                               | 550,033                               |
|                                               | <u>934,154</u>                                               | <u>64,164</u>                           | <u>998,318</u>                        | <u>867,471</u>                        |
| <i>Total 2021</i>                             | <u>811,950</u>                                               | <u>55,521</u>                           | <u>867,471</u>                        |                                       |

**Analysis of support costs**

|                                   | <b>Total<br/>funds<br/>2022<br/>£</b> | <b>Total<br/>funds<br/>2021<br/>£</b> |
|-----------------------------------|---------------------------------------|---------------------------------------|
| Premises costs                    | 20,468                                | 19,875                                |
| Office and administration costs   | 4,902                                 | 4,904                                 |
| Insurance                         | 4,281                                 | 2,444                                 |
| IT and computer costs             | 26,083                                | 22,947                                |
| Bookkeeping and financial support | 2,741                                 | 1,899                                 |
| Audit/independent examiner fees   | 3,750                                 | 1,920                                 |
| Volunteer expenses                | 58                                    | 45                                    |
| Bank charges                      | 349                                   | 325                                   |
| Other support costs               | 1,532                                 | 1,162                                 |
|                                   | <u>64,164</u>                         | <u>55,521</u>                         |

---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

---

**10. Auditors' remuneration**

|                                                                                                            | 2022<br>£    | 2021<br>£    |
|------------------------------------------------------------------------------------------------------------|--------------|--------------|
| Fees payable to the Charitable Company's auditor for the audit of the Charitable Company's annual accounts | 3,480        | -            |
| Fees payable to the Charitable Company's auditor in respect of:<br>Other financial services                | 3,150        | 3,540        |
|                                                                                                            | <u>3,150</u> | <u>3,540</u> |

**11. Staff costs**

|                                                      | 2022<br>£      | 2021<br>£      |
|------------------------------------------------------|----------------|----------------|
| Wages and salaries                                   | 600,051        | 516,611        |
| Social security costs                                | 49,887         | 41,169         |
| Contribution to defined contribution pension schemes | 12,833         | 11,557         |
|                                                      | <u>662,771</u> | <u>569,337</u> |

The average number of persons employed by the Charitable Company during the Year was as follows:

|                                           | 2022<br>No. | 2021<br>No. |
|-------------------------------------------|-------------|-------------|
| Practitioners, advisers and co-ordinators | 19          | 18          |
| Administration and management             | 6           | 6           |
|                                           | <u>25</u>   | <u>24</u>   |

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel of the charity comprise the trustees and the senior management team as listed on page 1. The total amount of employee benefits (including employer pension contributions) received by key management personnel for their services to the charity was £99,031 (2021: £84,801).

**12. Trustees' remuneration and expenses**

During the Year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the Year ended 31 March 2022, no Trustee expenses have been incurred (2021 - £NIL).

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**13. Fixed asset investments**

|                          | Unlisted<br>investments<br>£ |
|--------------------------|------------------------------|
| <b>Cost or valuation</b> |                              |
| Additions                | 1                            |
| At 31 March 2022         | <u>1</u>                     |
| <b>Net book value</b>    |                              |
| At 31 March 2022         | <u>1</u>                     |

The company is a Shareholder in Icena Ltd, a social enterprise incorporated in England & Wales.

**14. Debtors**

|                                | 2022<br>£     | 2021<br>£     |
|--------------------------------|---------------|---------------|
| Trade debtors                  | -             | 1,200         |
| Other debtors                  | 600           | 600           |
| Prepayments and accrued income | 14,319        | 8,932         |
|                                | <u>14,919</u> | <u>10,732</u> |

**15. Creditors: Amounts falling due within one year**

|                                    | 2022<br>£     | 2021<br>£     |
|------------------------------------|---------------|---------------|
| Trade creditors                    | 18,632        | 18,310        |
| Other taxation and social security | 13,682        | 12,517        |
| Other creditors                    | 312           | 131           |
| Accruals and deferred income       | 11,285        | 1,920         |
|                                    | <u>43,911</u> | <u>32,878</u> |

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**16. Statement of funds**

**Statement of funds - current Year**

|                                                   | Balance at 1<br>April 2021<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>in/out<br>£ | Balance at<br>31 March<br>2022<br>£ |
|---------------------------------------------------|---------------------------------|----------------|------------------|--------------------------|-------------------------------------|
| <b>Unrestricted funds</b>                         |                                 |                |                  |                          |                                     |
| <b>Designated funds</b>                           |                                 |                |                  |                          |                                     |
| Sustainable future investment fund                | 100,000                         | -              | -                | 100,000                  | 200,000                             |
| <b>General funds</b>                              |                                 |                |                  |                          |                                     |
| General reserves                                  | 384,708                         | 487,019        | (356,436)        | (100,000)                | 415,291                             |
| <b>Total Unrestricted funds</b>                   | <b>484,708</b>                  | <b>487,019</b> | <b>(356,436)</b> | <b>-</b>                 | <b>615,291</b>                      |
| <b>Restricted funds</b>                           |                                 |                |                  |                          |                                     |
| National Lottery Community Fund - Supporting CARA | -                               | 125,888        | (83,925)         | -                        | 41,963                              |
| National Lottery Community Fund - CARA Cares      | 35,239                          | -              | (35,239)         | -                        | -                                   |
| Garfield Weston Foundation                        | 25,000                          | 25,000         | (25,000)         | -                        | 25,000                              |
| BBC Children in Need                              | -                               | 39,979         | (26,958)         | -                        | 13,021                              |
| Masonic Charitable Foundation                     | 17,883                          | 24,380         | (23,843)         | -                        | 18,420                              |
| Mid and South Essex Community Foundation          | -                               | 50,000         | (44,667)         | -                        | 5,333                               |
| Henry Smith Charity                               | 22,500                          | 45,000         | (45,000)         | -                        | 22,500                              |
| Awards for All Schools' animation project         | -                               | 9,518          | (5,768)          | -                        | 3,750                               |
| Lloyds Bank Foundation                            | 2,940                           | -              | (2,940)          | -                        | -                                   |
| FSJ Charities                                     | -                               | 5,000          | -                | -                        | 5,000                               |
| Charles S French Charitable Trust                 | -                               | 3,000          | -                | -                        | 3,000                               |
| Awards for All                                    | 3,045                           | -              | (1,427)          | -                        | 1,618                               |
| PFCC (VVCS) Fund                                  | -                               | 20,000         | -                | -                        | 20,000                              |
| Braintree District and Eastlight Community Fund   | 9,750                           | 13,000         | (13,000)         | -                        | 9,750                               |
| Colchester Borough Council                        | -                               | 21,000         | (20,000)         | -                        | 1,000                               |
| Linklaters                                        | 2,000                           | -              | (2,000)          | -                        | -                                   |

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**16. Statement of funds (continued)**

**Statement of funds - current Year (continued)**

|                                                          | Balance at 1<br>April 2021<br>£ | Income<br>£      | Expenditure<br>£   | Transfers<br>in/out<br>£ | Balance at<br>31 March<br>2022<br>£ |
|----------------------------------------------------------|---------------------------------|------------------|--------------------|--------------------------|-------------------------------------|
| Essex Community Foundation -<br>Jerome Booth Fund        | -                               | 2,700            | -                  | -                        | 2,700                               |
| Essex Community Foundation -<br>Leeze Fund               | -                               | 3,300            | -                  | -                        | 3,300                               |
| Essex Community Foundation -<br>Police Property Act Fund | -                               | 4,000            | -                  | -                        | 4,000                               |
| North East Essex Men's Mental<br>Health Community Fund   | 3,667                           | 3,420            | (3,667)            | -                        | 3,420                               |
| Talking Therapies (NHS)                                  | -                               | 52,911           | (52,911)           | -                        | -                                   |
| Ministry of Justice                                      | -                               | 279,478          | (279,478)          | -                        | -                                   |
|                                                          | <u>122,024</u>                  | <u>727,574</u>   | <u>(665,823)</u>   | <u>-</u>                 | <u>183,775</u>                      |
| <b>Total of funds</b>                                    | <u>606,732</u>                  | <u>1,214,593</u> | <u>(1,022,259)</u> | <u>-</u>                 | <u>799,066</u>                      |



**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**16. Statement of funds (continued)**

**Statement of funds - prior Year**

|                                                                | <i>As restated<br/>Balance at<br/>1 April 2020<br/>£</i> | <i>Income<br/>£</i> | <i>Expenditure<br/>£</i> | <i>Release of<br/>deferred<br/>income<br/>£</i> | <i>Balance at<br/>31 March<br/>2021<br/>£</i> |
|----------------------------------------------------------------|----------------------------------------------------------|---------------------|--------------------------|-------------------------------------------------|-----------------------------------------------|
| <b>Unrestricted funds</b>                                      |                                                          |                     |                          |                                                 |                                               |
| <b>Designated funds</b>                                        |                                                          |                     |                          |                                                 |                                               |
| Sustainable future investment fund                             | -                                                        | -                   | -                        | 100,000                                         | 100,000                                       |
| <b>General funds</b>                                           |                                                          |                     |                          |                                                 |                                               |
| General reserves                                               | 428,590                                                  | 473,315             | (417,197)                | (100,000)                                       | 384,708                                       |
| <b>Total Unrestricted funds</b>                                | <b>428,590</b>                                           | <b>473,315</b>      | <b>(417,197)</b>         | <b>-</b>                                        | <b>484,708</b>                                |
| <b>Restricted funds</b>                                        |                                                          |                     |                          |                                                 |                                               |
| National Lottery Community Fund - CARA Cares                   | 17,619                                                   | 26,430              | (8,810)                  | -                                               | 35,239                                        |
| National Lottery Community Fund - Healthy Sexual Relationships | 13,997                                                   | -                   | (13,997)                 | -                                               | -                                             |
| National Lottery Community Fund - Covid Fund                   | -                                                        | 55,835              | (55,835)                 | -                                               | -                                             |
| Garfield Weston Foundation                                     | -                                                        | 25,000              | -                        | -                                               | 25,000                                        |
| Masonic Charitable Foundation                                  | -                                                        | 39,173              | (39,173)                 | -                                               | -                                             |
| Masonic Charitable Foundation                                  | 17,919                                                   | 25,318              | (25,354)                 | -                                               | 17,883                                        |
| Tampon Tax Community Fund                                      | 10,000                                                   | -                   | (10,000)                 | -                                               | -                                             |
| Henry Smith Charity                                            | 5,000                                                    | 22,500              | (5,000)                  | -                                               | 22,500                                        |
| Walter Farthing Trust                                          | -                                                        | 2,000               | (2,000)                  | -                                               | -                                             |
| Lloyds Bank Foundation                                         | 2,033                                                    | 35,282              | (34,375)                 | -                                               | 2,940                                         |
| FSJ Charities                                                  | 2,000                                                    | -                   | (2,000)                  | -                                               | -                                             |
| Charles S French Charitable Trust                              | 3,000                                                    | -                   | (3,000)                  | -                                               | -                                             |
| Awards for All                                                 | 4,150                                                    | -                   | (1,105)                  | -                                               | 3,045                                         |
| Braintree District and Greenfields Community Fund              | 7,130                                                    | -                   | (7,130)                  | -                                               | -                                             |
| Braintree District and Eastlight Community Fund                | -                                                        | 13,000              | (3,250)                  | -                                               | 9,750                                         |

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**16. Statement of funds (continued)**

**Statement of funds - prior Year (continued)**

|                                                        | <i>As restated<br/>Balance at<br/>1 April 2020</i> | <i>Income</i>  | <i>Expenditure</i> | <i>Release of<br/>deferred<br/>income</i> | <i>Balance at<br/>31 March<br/>2021</i> |
|--------------------------------------------------------|----------------------------------------------------|----------------|--------------------|-------------------------------------------|-----------------------------------------|
|                                                        | £                                                  | £              | £                  | £                                         | £                                       |
| Colchester Borough Council                             | -                                                  | 20,000         | (20,000)           | -                                         | -                                       |
| Linklaters                                             | -                                                  | 2,000          | -                  | -                                         | 2,000                                   |
| Talking Therapies (NHS)                                | -                                                  | 10,700         | (10,700)           | -                                         | -                                       |
| St James' Place Charitable<br>Foundation               | -                                                  | 10,000         | (10,000)           | -                                         | -                                       |
| Suicide Prevention in Men in<br>NE Essex               | -                                                  | 4,000          | (3,333)            | -                                         | 667                                     |
| North East Essex Men's Mental<br>Health Community Fund | -                                                  | 3,000          | -                  | -                                         | 3,000                                   |
| Ministry of Justice                                    | -                                                  | 214,516        | (214,516)          | -                                         | -                                       |
|                                                        | <u>82,848</u>                                      | <u>508,754</u> | <u>(469,578)</u>   | <u>-</u>                                  | <u>122,024</u>                          |
| <b>Total of funds</b>                                  | <u>511,438</u>                                     | <u>982,069</u> | <u>(886,775)</u>   | <u>-</u>                                  | <u>606,732</u>                          |

---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

---

**17. Statement of Funds information**

The amounts shown in the previous note which are carried forward relate to expenditure which will take place after the year end in accordance with terms and conditions of the grant.

The funding received is given for the various activities of the charity. The restricted grants are awarded for specific purposes and therefore expended in accordance with the terms and conditions of the award and is expended in the timeline specified by the funder.

Funding for the year to 31 March 2022 has been received for the purposes as follows:

Within unrestricted funds under Charitable Activities £451,756 (2021: £452,743) relates to income received from 3rd Party Payment SERICC, to work in partnership, as Synergy Essex, to help deliver the Essex Police, Fire and Crime Commissioner contract for the provision of sexual abuse support services across Essex. The money received was used for the main activities of the charity covering costs such as staff salaries, sessional and counselling services, premises expenses where the activities take place and other related costs to aid with the objectives of the charity.

The National Lottery Community Fund has provided two grants: The CARA Cares grant which was extended until July 2021 and the Supporting CARA grant which started from August 2021. Both grants contributed to the salary costs of key staff.

Garfield Weston Foundation - to provide funding for the core activities of the charity.

BBC Children in Need - to fund child therapists' salaries and sessional fees.

Masonic Charitable Foundation - to provide funding for a part-time young person's practitioner.

The Henry Smith Charity - to provide funding for the core activities of the charity.

Lloyds Bank Foundation - to fund costs of a part time sexual violence advocacy coordinator, sessional fees and associated costs of the sessional counsellors.

Awards for All - Two grants, one to cover expenditure towards social groups and the second towards a new project, producing animations for schools and professionals about how they can best support young survivors.

The Braintree District and Eastlight Community Fund - to provide specialist counselling in Braintree.

Colchester Borough Council - Voluntary Welfare Grant for supporting victims and survivors of sexual violence and child sexual abuse in Colchester. Cllr Steph Nissen's Locality Budget to support our work on the Animation in Schools project.

Linklaters - funding to support for the core activities of the charity.

Talking Therapies (NHS) - funding to provide specialist counselling.

North East Essex Men's Mental Health Community Fund (previously Suicide Prevention in Men in North East Essex) - to provide specialist counselling for men in North East Essex.

Ministry of Justice - to support increased demand for counselling and other services and to increase the capacity of our ISVA service, including by providing specialist engagement ISVAs.

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

Mid and South Essex Community Partnership Grants Programme - to provide additional specialist counselling across Mid and South Essex. This grant was shared with SERICC Rape and Sexual Abuse Specialist Service and Southend on Sea Rape Crisis.

The Jerome Booth Charitable Fund, the Police Property Act Fund and the Leeze Charitable Fund (all administered by Essex Community Foundation) - funding for core running costs.

**18. Summary of funds**

**Summary of funds - current Year**

|                  | Balance at 1<br>April 2021<br>£ | Income<br>£      | Expenditure<br>£   | Transfers<br>in/out<br>£ | Balance at<br>31 March<br>2022<br>£ |
|------------------|---------------------------------|------------------|--------------------|--------------------------|-------------------------------------|
| Designated funds | 100,000                         | -                | -                  | 100,000                  | 200,000                             |
| General funds    | 384,708                         | 487,019          | (356,436)          | (100,000)                | 415,291                             |
| Restricted funds | 122,024                         | 727,574          | (665,823)          | -                        | 183,775                             |
|                  | <u>606,732</u>                  | <u>1,214,593</u> | <u>(1,022,259)</u> | <u>-</u>                 | <u>799,066</u>                      |

**Summary of funds - prior Year**

|                  | As restated<br>Balance at<br>1 April 2020<br>£ | Income<br>£    | Expenditure<br>£ | Release of<br>deferred<br>income<br>£ | Balance at<br>31 March<br>2021<br>£ |
|------------------|------------------------------------------------|----------------|------------------|---------------------------------------|-------------------------------------|
| Designated funds | -                                              | -              | -                | 100,000                               | 100,000                             |
| General funds    | 428,590                                        | 473,315        | (417,197)        | (100,000)                             | 384,708                             |
| Restricted funds | 82,848                                         | 508,754        | (469,578)        | -                                     | 122,024                             |
|                  | <u>511,438</u>                                 | <u>982,069</u> | <u>(886,775)</u> | <u>-</u>                              | <u>606,732</u>                      |



**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**19. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

|                               | Unrestricted<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ |
|-------------------------------|------------------------------------|----------------------------------|-----------------------------|
| Fixed asset investments       | 1                                  | -                                | 1                           |
| Current assets                | 659,201                            | 183,775                          | 842,976                     |
| Creditors due within one year | (43,911)                           | -                                | (43,911)                    |
| <b>Total</b>                  | <b>615,291</b>                     | <b>183,775</b>                   | <b>799,066</b>              |

**Analysis of net assets between funds - prior year**

|                               | Unrestricted<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ |
|-------------------------------|------------------------------------|----------------------------------|-----------------------------|
| Fixed asset investments       | 1                                  | -                                | 1                           |
| Current assets                | 517,585                            | 122,024                          | 639,609                     |
| Creditors due within one year | (32,878)                           | -                                | (32,878)                    |
| <b>Total</b>                  | <b>484,708</b>                     | <b>122,024</b>                   | <b>606,732</b>              |

**20. Reconciliation of net movement in funds to net cash flow from operating activities**

|                                                                    | 2022<br>£      | 2021<br>£     |
|--------------------------------------------------------------------|----------------|---------------|
| Net income for the year (as per Statement of Financial Activities) | 192,334        | 95,294        |
| <b>Adjustments for:</b>                                            |                |               |
| Increase in debtors                                                | (4,188)        | (5,231)       |
| Increase in creditors                                              | 11,034         | 2,739         |
| <b>Net cash provided by operating activities</b>                   | <b>199,180</b> | <b>92,802</b> |



**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**21. Analysis of cash and cash equivalents**

|                                        | 2022<br>£      | 2021<br>£      |
|----------------------------------------|----------------|----------------|
| Cash in hand                           | 828,057        | 628,877        |
| <b>Total cash and cash equivalents</b> | <b>828,057</b> | <b>628,877</b> |

**22. Analysis of changes in net debt**

|                          | At 1 April<br>2021<br>£ | Cash flows<br>£ | At 31 March<br>2022<br>£ |
|--------------------------|-------------------------|-----------------|--------------------------|
| Cash at bank and in hand | 628,877                 | 199,180         | 828,057                  |
|                          | <b>628,877</b>          | <b>199,180</b>  | <b>828,057</b>           |

**23. Operating lease commitments**

At 31 March 2022 the Charitable Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

|                                              | 2022<br>£     | 2021<br>£     |
|----------------------------------------------|---------------|---------------|
| Not later than 1 year                        | 11,995        | 12,453        |
| Later than 1 year and not later than 5 years | -             | 3,958         |
| <b>Total</b>                                 | <b>11,995</b> | <b>16,411</b> |

The following lease payments and changes in lease payments have been recognised in the Statement of financial activities:

|                                                                          | 2022<br>£ | 2021<br>£ |
|--------------------------------------------------------------------------|-----------|-----------|
| <b>Operating lease payments</b>                                          |           |           |
| Operating lease rentals                                                  | 12,016    | 14,938    |
| Changes in lease payments arising from COVID-19 related rent concessions | -         | (182)     |

The charity operates from a number of sites which are leased primarily on a short term basis.

---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

---

**24. Members' liability**

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £1 for the debts and liabilities contracted before he/she ceases to be a member.

**25. Related party transactions**

Owing to the nature of the charity and the composition of the board of trustees being drawn from public and private sector organisations, transactions may take place with organisations in which trustees have an interest.

The following related party transactions took place in the period of accounts:

During the year the charity received income of £1,000 for consultancy from Icena Ltd, a social enterprise incorporated in England & Wales in which the charity has an investment. Expenditure of £2,018 was incurred from Icena Ltd for support services. At the year-end no balance was due to or from Icena Ltd.

Tina Powell was a director of both CARA and Icena Ltd for the year.

Helen Parr was CEO and company secretary of CARA and a director of Icena Ltd for the year.

---

# Accounts

---

---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

---

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2021**

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

**CONTENTS**

|                                                                                           | Page    |
|-------------------------------------------------------------------------------------------|---------|
| Reference and administrative details of the Charitable Company, its Trustees and advisers | 1       |
| Trustees' report                                                                          | 2 - 8   |
| Independent examiner's report                                                             | 9 - 10  |
| Statement of financial activities                                                         | 11      |
| Balance sheet                                                                             | 12 - 13 |
| Statement of cash flows                                                                   | 14      |
| Notes to the financial statements                                                         | 15 - 32 |



**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE COMPANY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2021**

|                                   |                                                                                                                                                         |
|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Trustees</b>                   | Tina Powell, Chair<br>Gillian Colbert, Vice Chair<br>Judith Bastow, Treasurer<br>Dominique Blondel<br>Linda Isaac<br>Naomi Sephton<br>Victoria Beckwith |
| <b>Company registered number</b>  | 06525343                                                                                                                                                |
| <b>Charlty registered number</b>  | 1124282                                                                                                                                                 |
| <b>Registered office</b>          | Shaftesbury House<br>72 Culver Street East<br>Colchester<br>CO1 1LF                                                                                     |
| <b>Princlpal operating office</b> | PO Box 548<br>Colchester<br>CO1 1YP                                                                                                                     |
| <b>Company secretary and CEO</b>  | Helen Parr                                                                                                                                              |
| <b>Key management</b>             | Helen Parr and Sarah Clementson                                                                                                                         |
| <b>Accountants</b>                | Griffin Chapman<br>Chartered Accountants<br>4 & 5 The Cedars, Apex 12<br>Old Ipswich Road<br>Colchester<br>Essex<br>CO7 7QR                             |

---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

---

**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2021**

---

The Trustees present their annual report together with the financial statements of the Charitable Company Centre for Action on Rape and Abuse (which also trades under the name CARA) for the year 1 April 2020 to 31 March 2021. The Annual report serves the purposes of both a Trustees' report and a Directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective January 2015).

Since the Charitable Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

CARA is governed by its memorandum and articles of association established upon incorporation on 6 March 2009. These were later updated on 19 March 2019. The charity was registered with the Charity Commission on 31 May 2008.

**Objectives and activities**

**a. Policies and objectives**

**Centre for Action on Rape and Abuse (CARA) works with victims and survivors of sexual violence and child sexual abuse, providing independent, specialist support and promoting and representing their rights and needs.**

CARA provides a range of specialist services, including one-to-one counselling, ISVA (Independent Sexual Violence Adviser) support through the criminal justice process, advocacy, support for young people, play therapy for children under 12, support for families and a women-only social group. CARA also undertakes activities to increase awareness and understanding of sexual violence and child sexual abuse, including delivering presentations, workshops and training for external agencies.

CARA recognises that women who have experienced sexual violence may need safe, women-only spaces. One floor of our Colchester premises is designated as a women-only safe space. Other rooms we use are located in shared buildings. CARA provides women-only referral pathways, meaning when women contact CARA they can be certain they will only talk with, or meet women workers.

Specialist support services for men and boys are provided at set times in set locations. Support from a male counsellor can be provided on request.

During the COVID-19 pandemic, CARA has adapted its operations and has continued to provide a full range of services for victims and survivors. CARA workers, alongside rape crisis workers across the country, are formally recognised as key workers and as such we have been able to continue to offer a limited number of face to face services to victims and survivors throughout the pandemic, supporting service users who, owing to privacy or safety concerns, are unable to access our support remotely.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

---

TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021

---

**Objectives and activities (continued)**

**b. Activities undertaken to achieve objectives**

CARA works in partnership with SERICC Rape and Sexual Abuse Specialist Service and Southend-on-Sea Rape Crisis (SOS Rape Crisis) as Synergy Essex. Since April 2016, Synergy Essex has delivered the Essex Police, Fire and Crime Commissioner contract for the provision of sexual abuse support services across Essex. The contract has been awarded until March 2023.

CARA is a member of Rape Crisis England and Wales and participates in the East of England Regional Network.

**c. Volunteers**

CARA celebrates the fact that it has a committed and diverse volunteer team, who contribute many hours to the charity. Voluntary roles include volunteer sexual violence counsellors, advocates and volunteers who support us with administration and communications activities, including the preparation of our monthly newsletter. A number of fundraising activities and the work of the Board of Trustees are also provided on a voluntary basis, and staff time is also regularly volunteered to support fundraising and other events.

In total our volunteers contribution constitutes approximately 1,000 hours a year. Our sincere thanks go to all CARA volunteers.

**Achievements and performance**

**a. CARA's main achievements**

2020-21 has been an extraordinary year, with the impact of the COVID-19 pandemic affecting every aspect of CARA's work. Over the year CARA received a total of 1,786 new referrals to our service, reflecting a very small drop (8%) since 2019/20, within the context of a 250% rise in demand since 2015. CARA's key achievements in 2020/21 have been:

- **Adapting our services in response to the COVID-19 pandemic without missing a day's service.** From March 2020, in response to the Government announcement of the first lockdown, all CARA workers started working from home, offering remote support to our clients using telephone, video link or e-mail. Throughout the pandemic, we have been able to provide a consistent source of support to our clients, many of whom have struggled with the increased isolation and heightened anxiety associated with the pandemic or been triggered by the restrictions imposed on their lives.

In April 2020, rape crisis workers were added to the Government's list of key workers, and we were gradually able to re-introduce some face-to-face support for those clients who were unable to access our remote services because of safety or privacy issues. This included ISVA support and some counselling and therapeutic support. Risk assessments, alongside procedures to minimise the risk of infection were put in place and our premises were adapted. Since the pandemic, we have only used rooms large enough for social distancing, have replaced furnishings with wipe clean alternatives, have introduced strict cleaning regimes and ensured that hand sanitiser, gloves and masks are available. The amount of face-to-face support we have offered has varied during the year, responding to changes in government advice and infection rates. Alongside our face-to-face provision, we have continued to offer a full range of services remotely throughout the year.

TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021

**Achievements and performance (continued)**

In January 2021, all our frontline staff were offered priority vaccination and we are gradually increasing the number of face-to-face sessions as we go into the new financial year, with social distancing and procedures to reduce the risk of infection remaining in place. We aim to be offering a balance of face-to-face and remote services from May 2021 onwards.

Through the adaptations we have made to our services and premises over the last year, and the flexibility and commitment of our workers, CARA's provision has become more agile and we are confident that we can respond quickly to changes in Government guidance over the coming months. We have also recognised the significant benefits of remote provision for our clients and our workers, and some remote provision will remain part of CARA service provision in the longer term.

- **Continuing to work in partnership with SERICC Rape and Sexual Abuse Specialist Service and Southend-on-Sea Rape Crisis (SOS Rape Crisis) as Synergy Essex.** In April 2020, Synergy Essex began a new service delivery contract to provide specialist sexual abuse support services across Essex, Thurrock and Southend for the Office of the Police, Fire and Crime Commissioner for Essex. This contract will last until at least March 2023, with potential for extensions to 2025. Synergy Essex has also been successful in securing additional shared funding from the NHS, the Ministry of Justice and other funders and our partnership continues to develop and strengthen.
- **Developing CARA's Infrastructure by introducing a more specialist management team.** In October 2020, we introduced three new management posts at CARA, creating a more robust structure that allows for further organisational growth. Our team managers are all qualified practitioners and the new roles have introduced more specialist management of our teams. The restructure has also freed the Chief Executive Officer and Head of Operations from a large part of day-to-day operational management, enabling them to focus on CARA's overall development and on securing sustainable long-term funding to support future growth.
- **Improving Diversity and Inclusion at CARA.** CARA seeks to be an inclusive organisation that actively encourages, supports and values diversity amongst both our service-users and our workers and to create a culture in which discrimination, in all its forms is recognised and addressed. We have focused on developing this work in 2020/21, with a working group of CARA staff developing and implementing a Diversity and Inclusion Action Plan. Some of our initial actions have included analysing our data to identify whether people from different backgrounds are underrepresented amongst our service users and workers, and scheduling training for all CARA workers in LGBTQ+ awareness, unconscious bias and anti-racism.
- **Increasing service-user voice in all aspects of our work.** At the end of 2020, we launched a CARA Service-user Forum, with the first meeting taking place at the end of January 2021. We have had a strong response to the forum from current and ex-CARA service users and 17 forum members are currently working with us, helping us to improve our services, plan new developments and embed service-user input into CARA's work. During the year, service-users have also been actively involved in public-facing work, including by taking part in a BBC Look East report on low conviction rates for rape, speaking about their experiences in workshops with professionals and to academic researchers and by telling funders about the impact of CARA's support on their lives.

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021**

**Achievements and performance (continued)**

**b. Key performance indicators**

Around 68% of our income in 2020/21 came via contracts and grants from the Office of the Police, Fire and Crime Commissioner for Essex (PFCC), distributed through Synergy Essex. As Essex is one of five areas across England selected to pilot the devolution of the Ministry of Justice (MoJ) Rape Support Fund, our Rape Support Fund grant, funding for additional ISVAs, as well as COVID contingency funding from the Ministry of Justice is included in this total. Funding from the NHS was also channelled through the PFCC.

**c. Fundraising activities and Income generation**

The other main source of CARA's income has been from grants, including from **BBC Children In Need, Colchester Borough Council, the Garfield Weston Foundation, Lloyds Bank Foundation, the Masonic Charitable Foundation, The National Lottery Community Fund, the Braintree District and Eastlight Community Fund** and a number of other local and national funders. A full list of our funders can be found on page 27 and on the CARA website.

Although we have continued to receive donations from a number of loyal and regular donors, COVID 19 has impacted on the income we receive through fundraising, events and training delivery. Only 1.4% of our income has come from these sources this year, a reduction from the 4% we received in 2019/20.

CARA continues to work closely with 4 other rape crisis centres to develop Icena Ltd, a social enterprise with a twofold social impact – providing services which empower individuals and create social change and generating sustainable income for rape crisis centres. In the financial year ending July 2020, Icena made a small profit. Our trustees decided to re-invest CARA's share in Icena's development.

Since late 2020, Icena's work has begun to develop very quickly and income projections for the next two years show significant growth. Icena remains a key part of CARA's long-term sustainability plan.

**We are extremely grateful to all the organisations and individuals who have supported CARA and made our work possible.**

**Financial review**

**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charitable Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**b. Reserves policy**

CARA's policy is that free unrestricted reserves should be held at a level equivalent to between 3-6 months running costs. On 31 March 2021 our unrestricted reserves stood at £484,708 representing just under six months estimated running costs for 2020/21.

In March 2021, CARA's trustees decided that to demonstrate commitment to long-term sustainability, £100,000 of our unrestricted reserves should be transferred to a designated Sustainable Future Investment Fund ringfenced for investments in CARA's future sustainability, including Icena Ltd and/or investment in property.



---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

---

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

---

**c. Principal risks and uncertainties**

Trustees consider the major risks to which the charity is exposed are around funding and financial sustainability. To mitigate these risks, we:

- Pursue diverse opportunities to generate income;
- Keep proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable regular reviews of our expenditure to maintain control.

**Structure, governance and management**

**a. Constitution**

Centre For Action on Rape and Abuse is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

**b. Methods of appointment or election of Trustees**

The management of the Charitable Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

Trustees may, by special resolution, appoint a person who is willing to act as a Trustee who applies in the prescribed way to the board. They may also determine the rotation in which any additional trustees are to retire.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of it winding up.

**c. Organisational structure and decision-making policies**

The charity is run on a day-to-day basis by the Chief Executive Officer and Head of Operations, with the support of the trustees as and when necessary.

**d. Policies adopted for the induction and training of Trustees**

The Charity has a structured induction and training programme for trustees. CARA is also a member of Community 360 which provides training opportunities related to good governance.

**e. Pay policy for key management personnel**

Pay and remuneration of key management are set by the trustees, using NJC payscales as a benchmark.

**f. Related party relationships**

Icena Limited is a social enterprise with a board made up of representatives of rape crisis centres from across the Eastern Region, including CARA. Icena Ltd is owned in equal shares by CARA along with four other charitable entities.

Tina Powell and Judi Bastow have been Directors of both CARA and Icena Ltd during the year, with Judi Bastow resigning from the Icena Board on 27th April 2020. CARA's Chief Executive Officer, Helen Parr, has also been a Director of Icena Ltd during the year.

---

TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021

---

**Plans for future periods**

From April 2021, CARA hopes to increase face-to-face work steadily, with workers gradually returning to a more balanced mix of office and home working.

We will continue to review our service provision, with additional input from our new Team Managers, who are already taking huge steps to improve the quality and reach of all our services.

In financial terms, for the short-term our future looks positive, and we are confident that we have funding in place to continue to deliver and to further expand our current services for the next financial year and beyond. Alongside continuing funding from PFCC and Ministry of Justice, we are very pleased to have a number of new multi-year grants in place, including from the **National Lottery Community Fund, the Henry Smith Charlty, Braintree District and Eastlight Community Fund, Colchester Borough Council and the Garfield Weston Foundation**. We are also reassured to have a healthy level of reserves to fall back on if times get tough in the years ahead. Our new designated Sustainable Future Investment Fund demonstrates our commitment to investing in projects and activities to support our longer-term financial sustainability.

**Members' liability**

The Members of the Charitable Company guarantee to contribute an amount not exceeding £1 to the assets of the Charitable Company in the event of winding up.

**Statement of Trustees' responsibilities**

The Trustees (who are also the directors of the Charitable Company 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 . 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 and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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.

---

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

---

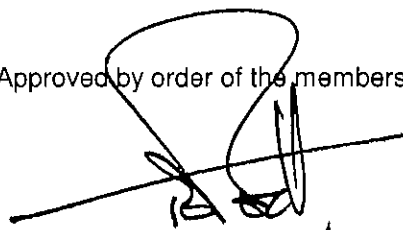
**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

---

**Statement of Trustees' responsibilities (CONTINUED)**

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charitable Company's transactions and disclose with reasonable accuracy at any time the financial position of the Charitable Company 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 Charitable Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....  
**Chair of the Board of Trustees**  
Tina Powell

Date: 29 July 2021

---

**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 MARCH 2021**

---

**Independent examiner's report to the Trustees of Centre For Action on Rape and Abuse ('the Charitable Company')**

I report to the charity Trustees on my examination of the accounts of the Charitable Company for the Year ended 31 March 2021.

**Responsibilities and basis of report**

As the Trustees of the Charitable Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charitable Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charitable Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

Since the Charitable Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charitable Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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. My work has been undertaken so that I might state to the Charitable Company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charitable Company and the Charitable Company's Trustees as a body, for my work or for this report.

INDEPENDENT EXAMINER'S REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021

Signed:



Dated: 2 August 2021

Thomas Maddocks

ACA FMAAT

Griffin Chapman Chartered Accountants  
4 & 5 The Cedars, Apex 12  
Old Ipswich Road  
Colchester  
Essex  
CO7 7QR



**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2021**

|                                                  | Note | Unrestricted<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ | As restated<br>Total<br>funds<br>2020<br>£ |
|--------------------------------------------------|------|------------------------------------|----------------------------------|-----------------------------|--------------------------------------------|
| <b>Income from:</b>                              |      |                                    |                                  |                             |                                            |
| Donations and grants                             | 4    | 13,966                             | 1,596                            | 15,562                      | 13,727                                     |
| Charitable activities                            | 5    | 452,743                            | 507,158                          | 959,901                     | 831,123                                    |
| Other trading activities                         | 6    | -                                  | -                                | -                           | 10,269                                     |
| Investments                                      | 7    | 368                                | -                                | 368                         | 2,044                                      |
| Other income                                     | 8    | 6,238                              | -                                | 6,238                       | 10,568                                     |
| <b>Total income</b>                              |      | <b>473,315</b>                     | <b>508,754</b>                   | <b>982,069</b>              | <b>867,731</b>                             |
| <b>Expenditure on:</b>                           |      |                                    |                                  |                             |                                            |
| Raising funds                                    | 9    | 19,304                             | -                                | 19,304                      | 16,978                                     |
| Charitable activities                            | 10   | 397,893                            | 469,578                          | 867,471                     | 778,866                                    |
| <b>Total expenditure</b>                         |      | <b>417,197</b>                     | <b>469,578</b>                   | <b>886,775</b>              | <b>795,844</b>                             |
| <b>Net movement in funds</b>                     |      | <b>56,118</b>                      | <b>39,176</b>                    | <b>95,294</b>               | <b>71,887</b>                              |
| <b>Reconciliation of funds:</b>                  |      |                                    |                                  |                             |                                            |
| Total funds brought forward as previously stated |      | 432,975                            | 78,463                           | 511,438                     | 347,501                                    |
| Prior Year adjustment                            |      | (4,385)                            | 4,385                            | -                           | 92,050                                     |
| Total funds brought forward as restated          |      | 428,590                            | 82,848                           | 511,438                     | 439,551                                    |
| Net movement in funds                            |      | 56,118                             | 39,176                           | 95,294                      | 71,887                                     |
| <b>Total funds carried forward</b>               |      | <b>484,708</b>                     | <b>122,024</b>                   | <b>606,732</b>              | <b>511,438</b>                             |

The Statement of financial activities includes all gains and losses recognised in the Year.

The Statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 15 to 32 form part of these financial statements.

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)  
**REGISTERED NUMBER: 06525343**

**BALANCE SHEET**  
**AS AT 31 MARCH 2021**

|                                                | Note | 2021<br>£      | 2020<br>£      |
|------------------------------------------------|------|----------------|----------------|
| <b>Fixed assets</b>                            |      |                |                |
| Investments                                    | 15   | 1              | 1              |
|                                                |      | <u>1</u>       | <u>1</u>       |
| <b>Current assets</b>                          |      |                |                |
| Debtors                                        | 16   | 10,732         | 5,501          |
| Cash at bank and in hand                       |      | 628,877        | 536,075        |
|                                                |      | <u>639,609</u> | <u>541,576</u> |
| Creditors: amounts falling due within one year | 17   | (32,878)       | (30,139)       |
| <b>Net current assets</b>                      |      | <u>606,731</u> | <u>511,437</u> |
| <b>Total assets less current liabilities</b>   |      | <u>606,732</u> | <u>511,438</u> |
| <b>Net assets excluding pension asset</b>      |      | <u>606,732</u> | <u>511,438</u> |
| <b>Total net assets</b>                        |      | <u>606,732</u> | <u>511,438</u> |
| <b>Charity funds</b>                           |      |                |                |
| Restricted funds                               | 19   | 122,024        | 82,848         |
| Unrestricted funds                             |      |                |                |
| Designated funds                               | 19   | 100,000        | -              |
| General funds                                  | 19   | 384,708        | 428,590        |
|                                                |      | <u>484,708</u> | <u>428,590</u> |
| <b>Total unrestricted funds</b>                | 19   | <u>484,708</u> | <u>428,590</u> |
| <b>Total funds</b>                             |      | <u>606,732</u> | <u>511,438</u> |

The Charitable Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

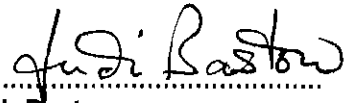
**BALANCE SHEET (CONTINUED)**  
**AS AT 31 MARCH 2021**

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



.....  
**Tina Powell**  
Chair of the Board of Trustees



.....  
**Judith Bastow**  
Treasurer

Date: 29 July 2021

The notes on pages 15 to 32 form part of these financial statements.

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 MARCH 2021**

|                                                         | 2021<br>£      | 2020<br>£      |
|---------------------------------------------------------|----------------|----------------|
| <b>Cash flows from operating activities</b>             |                |                |
| Net cash used in operating activities                   | 92,802         | 73,869         |
| <b>Cash flows from investing activities</b>             |                |                |
| Net cash provided by investing activities               | -              | -              |
| <b>Cash flows from financing activities</b>             |                |                |
| Net cash provided by financing activities               | -              | -              |
| <b>Change in cash and cash equivalents in the Year</b>  | <b>92,802</b>  | <b>73,869</b>  |
| Cash and cash equivalents at the beginning of the Year  | 536,075        | 462,206        |
| <b>Cash and cash equivalents at the end of the Year</b> | <b>628,877</b> | <b>536,075</b> |

The notes on pages 15 to 32 form part of these financial statements

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

---

**1. General Information**

The charity is a private company limited by guarantee and registered in England & Wales. The members of the company are the Trustees named on page 1.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements 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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Centre For Action on Rape and Abuse constitutes a public benefit entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Going concern**

The Trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

**2.3 Income**

All income is recognised once the Charitable Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charitable Company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charitable Company, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**2. Accounting policies (continued)**

**2.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charitable Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charitable Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.5 Government grants**

Grant income is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

**2.6 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charitable Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.7 Taxation**

The Charitable Company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charitable Company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**2.8 Investments**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.



---

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021

---

**2. Accounting policies (continued)**

**2.9 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.10 Cash at bank and In hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.11 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charitable Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**2.12 Financial instruments**

The Charitable Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.13 Operating leases**

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

**2.14 Pensions**

The Charitable Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charitable Company to the fund in respect of the Year.

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**2. Accounting policies (continued)**

**2.15 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charitable Company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charitable Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**3. Critical accounting estimates and areas of judgment**

Estimates and judgments 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.

Critical accounting estimates and assumptions:

The Charitable Company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. There are currently no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

**4. Income from donations and grants**

|                               | <b>Unrestricted<br/>funds<br/>2021<br/>£</b> | <b>Restricted<br/>funds<br/>2021<br/>£</b> | <b>Total<br/>funds<br/>2021<br/>£</b> | <i>As restated<br/>Total<br/>funds<br/>2020<br/>£</i> |
|-------------------------------|----------------------------------------------|--------------------------------------------|---------------------------------------|-------------------------------------------------------|
| Donations                     | 13,966                                       | -                                          | <b>13,966</b>                         | 13,727                                                |
| Government grants             | -                                            | 1,596                                      | <b>1,596</b>                          | -                                                     |
|                               | <u>13,966</u>                                | <u>1,596</u>                               | <u><b>15,562</b></u>                  | <u>13,727</u>                                         |
| <i>Total 2020 as restated</i> | <u>13,727</u>                                | <u>-</u>                                   | <u><b>13,727</b></u>                  |                                                       |

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**4. Income from donations and grants (continued)**

Details of local government grants can be found in the Statement of Funds note 18.

**5. Income from charitable activities**

|                               | Unrestricted<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ | <i>As restated</i><br>Total<br>funds<br>2020<br>£ |
|-------------------------------|------------------------------------|----------------------------------|-----------------------------|---------------------------------------------------|
| Main activities               | 452,743                            | 507,158                          | 959,901                     | 831,123                                           |
| <i>Total 2020 as restated</i> | 417,004                            | 414,119                          | 831,123                     |                                                   |

Within the unrestricted funds income above, CARA received £452,743 (2020: £417,004) from SERICC to work in partnership, as Synergy Essex, to help deliver the Essex Police, Fire and Crime Commissioner contract for the provision of sexual abuse support services across Essex.

**6. Income from other trading activities**

**Income from fundraising events**

|             | Unrestricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ | Total<br>funds<br>2020<br>£ |
|-------------|------------------------------------|-----------------------------|-----------------------------|
| Fundraising | -                                  | -                           | 10,269                      |

**7. Investment income**

|               | Unrestricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ | Total<br>funds<br>2020<br>£ |
|---------------|------------------------------------|-----------------------------|-----------------------------|
| Bank interest | 368                                | 368                         | 2,044                       |

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**8. Other Incoming resources**

|                          | Unrestricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ | Total<br>funds<br>2020<br>£ |
|--------------------------|------------------------------------|-----------------------------|-----------------------------|
| Other incoming resources | 6,238                              | 6,238                       | 10,568                      |

**9. Expenditure on raising funds**

**Costs of raising voluntary income**

|                                                        | Unrestricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ | Total<br>funds<br>2020<br>£ |
|--------------------------------------------------------|------------------------------------|-----------------------------|-----------------------------|
| Costs of raising voluntary income                      | -                                  | -                           | 120                         |
| Costs of raising voluntary income - wages and salaries | 19,304                             | 19,304                      | 16,858                      |
|                                                        | 19,304                             | 19,304                      | 16,978                      |

A proportion of the CEO's payroll costs are attributed to the cost of raising funds, being 40% of the total cost.

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**10. Analysis of expenditure on charitable activities**

**Summary by fund type**

|                                            | Unrestricted<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ | Total<br>funds<br>2020<br>£ |
|--------------------------------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Direct costs set against the grant funding | 42,402                             | 46,810                           | 89,212                      | 95,140                      |
| Conference costs                           | -                                  | -                                | -                           | 7,329                       |
| Digital sustainability website costs       | -                                  | -                                | -                           | 10,000                      |
| Outreach expenses                          | 13,861                             | 16,550                           | 30,411                      | 33,745                      |
| Counselling and sessional expenses         | 41,682                             | 153,826                          | 195,508                     | 137,029                     |
| Other activity costs                       | 2,307                              | -                                | 2,307                       | -                           |
| Wages and salaries                         | 297,641                            | 252,392                          | 550,033                     | 495,623                     |
|                                            | <u>397,893</u>                     | <u>469,578</u>                   | <u>867,471</u>              | <u>778,866</u>              |
| <i>Total 2020</i>                          | <u>346,346</u>                     | <u>432,520</u>                   | <u>778,866</u>              |                             |

**11. Analysis of expenditure by activities**

|                                                | Activities<br>undertaken<br>directly<br>2021<br>£ | Support<br>costs<br>2021<br>£ | Total<br>funds<br>2021<br>£ | Total<br>funds<br>2020<br>£ |
|------------------------------------------------|---------------------------------------------------|-------------------------------|-----------------------------|-----------------------------|
| Core activities                                | 33,259                                            | 55,953                        | 89,212                      | 95,140                      |
| The conference                                 | -                                                 | -                             | -                           | 7,329                       |
| Digital sustainable plan and website           | -                                                 | -                             | -                           | 10,000                      |
| Outreach costs                                 | 30,411                                            | -                             | 30,411                      | 33,745                      |
| Counselling, sessional fees and social groups. | 195,508                                           | -                             | 195,508                     | 137,029                     |
| Other direct activities                        | 2,307                                             | -                             | 2,307                       | -                           |
| Wages and salaries                             | 550,033                                           | -                             | 550,033                     | 495,623                     |
|                                                | <u>811,518</u>                                    | <u>55,953</u>                 | <u>867,471</u>              | <u>778,866</u>              |
| <i>Total 2020</i>                              | <u>716,419</u>                                    | <u>62,447</u>                 | <u>778,866</u>              |                             |

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**11. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

|                                   | <b>Total<br/>funds<br/>2021<br/>£</b> | <i>Total<br/>funds<br/>2020<br/>£</i> |
|-----------------------------------|---------------------------------------|---------------------------------------|
| Premise costs                     | 19,875                                | 21,558                                |
| Office and administration costs   | 4,904                                 | 4,616                                 |
| Insurance                         | 2,444                                 | 1,601                                 |
| IT and computer costs             | 22,947                                | 19,619                                |
| Bookkeeping and financial support | 1,899                                 | 11,535                                |
| Independent examiner fees         | 1,920                                 | 1,920                                 |
| Volunteer expenses                | 45                                    | 799                                   |
| Bank charges                      | 325                                   | 330                                   |
| Other support costs               | 1,594                                 | 469                                   |
|                                   | <u><u>55,953</u></u>                  | <u><u>62,447</u></u>                  |

**12. Independent examiner's remuneration**

|                                                                                                                                           | <b>2021<br/>£</b>   | <i>2020<br/>£</i>   |
|-------------------------------------------------------------------------------------------------------------------------------------------|---------------------|---------------------|
| Fees payable to the Charitable Company's independent examiner for the independent examination of the Charitable Company's annual accounts | 900                 | 900                 |
| Fees payable to the Charitable Company's independent examiner in respect of:                                                              |                     |                     |
| Other financial services                                                                                                                  | <u><u>1,020</u></u> | <u><u>1,020</u></u> |

**13. Staff costs**

|                                                      | <b>2021<br/>£</b>     | <i>2020<br/>£</i>     |
|------------------------------------------------------|-----------------------|-----------------------|
| Wages and salaries                                   | 516,611               | 465,449               |
| Social security costs                                | 41,169                | 36,412                |
| Contribution to defined contribution pension schemes | 11,557                | 10,620                |
|                                                      | <u><u>569,337</u></u> | <u><u>512,481</u></u> |



**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**13. Staff costs (continued)**

The average number of persons employed by the Charitable Company during the Year was as follows:

|                                           | 2021<br>No. | 2020<br>No. |
|-------------------------------------------|-------------|-------------|
| Practitioners, advisers and co-ordinators | 18          | 17          |
| Administration and management             | 6           | 4           |
|                                           | <u>24</u>   | <u>21</u>   |

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel of the charity comprise the trustees and the senior management team as listed on page 1. The total amount of employee benefits (including employer pension contributions) received by key management personnel for their services to the charity was £84,801 (2020: £70,626).

**14. Trustees' remuneration and expenses**

During the Year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the Year ended 31 March 2021, no Trustee expenses have been incurred (2020 - £NIL).

**15. Fixed asset Investments**

|                          | Unlisted<br>Investments<br>£ |
|--------------------------|------------------------------|
| <b>Cost or valuation</b> |                              |
| Additions                | 1                            |
| At 31 March 2021         | <u>1</u>                     |
| <b>Net book value</b>    |                              |
| At 31 March 2021         | <u>1</u>                     |

The company is a Shareholder in Icena Ltd, a social enterprise incorporated in England & Wales.

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**16. Debtors**

|                                | 2021<br>£     | 2020<br>£    |
|--------------------------------|---------------|--------------|
| Trade debtors                  | 1,200         | 213          |
| Other debtors                  | 600           | 600          |
| Prepayments and accrued income | 8,932         | 4,688        |
|                                | <u>10,732</u> | <u>5,501</u> |

**17. Creditors: Amounts falling due within one year**

|                                    | 2021<br>£     | 2020<br>£     |
|------------------------------------|---------------|---------------|
| Trade creditors                    | 18,310        | 18,031        |
| Other taxation and social security | 12,517        | 9,708         |
| Other creditors                    | 131           | 204           |
| Accruals and deferred income       | 1,920         | 2,196         |
|                                    | <u>32,878</u> | <u>30,139</u> |

**18. Prior Year adjustments**

At the year ended 31 March 2020, a restricted fund balance was incorrectly recorded within unrestricted funds, this error has now been corrected to show a higher restricted funds brought forward balance and a lower unrestricted funds brought forwards balance. These fund amendments have been restated to correctly show in the relevant funds on the Statement of Funds for the prior year, in the note below. Internal records held were correct and any reporting to the specific grant providers were not affected.

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**19. Statement of funds**

**Statement of funds - current Year**

|                                                                | As restated<br>Balance at 1<br>April 2020<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>In/out<br>£ | Balance at<br>31 March<br>2021<br>£ |
|----------------------------------------------------------------|------------------------------------------------|----------------|------------------|--------------------------|-------------------------------------|
| <b>Unrestricted funds</b>                                      |                                                |                |                  |                          |                                     |
| <b>Designated funds</b>                                        |                                                |                |                  |                          |                                     |
| Sustainable future investment fund                             | -                                              | -              | -                | 100,000                  | 100,000                             |
| <b>General funds</b>                                           |                                                |                |                  |                          |                                     |
| General reserves                                               | 428,590                                        | 473,315        | (417,197)        | (100,000)                | 384,708                             |
| <b>Total Unrestricted funds</b>                                | <b>428,590</b>                                 | <b>473,315</b> | <b>(417,197)</b> | <b>-</b>                 | <b>484,708</b>                      |
| <b>Restricted funds</b>                                        |                                                |                |                  |                          |                                     |
| National Lottery Community Fund - CARA Cares                   | 17,619                                         | 26,430         | (8,810)          | -                        | 35,239                              |
| National Lottery Community Fund - Healthy Sexual Relationships | 13,997                                         | -              | (13,997)         | -                        | -                                   |
| National Lottery Community Fund - Covid Fund                   | -                                              | 55,835         | (55,835)         | -                        | -                                   |
| Garfield Weston Foundation                                     | -                                              | 25,000         | -                | -                        | 25,000                              |
| BBC Children in Need                                           | -                                              | 39,173         | (39,173)         | -                        | -                                   |
| Masonic Charitable Foundation                                  | 17,919                                         | 25,318         | (25,354)         | -                        | 17,883                              |
| Tampon Tax Community Fund                                      | 10,000                                         | -              | (10,000)         | -                        | -                                   |
| Henry Smith Charity                                            | 5,000                                          | 22,500         | (5,000)          | -                        | 22,500                              |
| Walter Farthing Trust                                          | -                                              | 2,000          | (2,000)          | -                        | -                                   |
| Lloyds Bank Foundation                                         | 2,033                                          | 35,282         | (34,375)         | -                        | 2,940                               |
| FSJ Charities                                                  | 2,000                                          | -              | (2,000)          | -                        | -                                   |
| Charles S French Charitable Trust                              | 3,000                                          | -              | (3,000)          | -                        | -                                   |
| Awards for All                                                 | 4,150                                          | -              | (1,105)          | -                        | 3,045                               |
| Braintree District and Greenfields Community Fund              | 7,130                                          | -              | (7,130)          | -                        | -                                   |
| Braintree District and Eastlight Community Fund                | -                                              | 13,000         | (3,250)          | -                        | 9,750                               |
| Colchester Borough Council                                     | -                                              | 20,000         | (20,000)         | -                        | -                                   |

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**19. Statement of funds (continued)**

**Statement of funds - current Year (continued)**

|                                                        | Balance at 1<br>April 2020<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>In/out<br>£ | Balance at<br>31 March<br>2021<br>£ |
|--------------------------------------------------------|---------------------------------|----------------|------------------|--------------------------|-------------------------------------|
| Linklaters                                             | -                               | 2,000          | -                | -                        | 2,000                               |
| Talking Therapies (NHS)                                | -                               | 10,700         | (10,700)         | -                        | -                                   |
| St Jame's Place Charitable<br>Foundation               | -                               | 10,000         | (10,000)         | -                        | -                                   |
| Suicide Prevention in Men in<br>NE Essex               | -                               | 4,000          | (3,333)          | -                        | 667                                 |
| North East Essex Men's Mental<br>Health Community Fund | -                               | 3,000          | -                | -                        | 3,000                               |
| Ministry of Justice                                    | -                               | 214,516        | (214,516)        | -                        | -                                   |
|                                                        | <b>82,848</b>                   | <b>508,754</b> | <b>(469,578)</b> | <b>-</b>                 | <b>122,024</b>                      |
| <b>Total of funds</b>                                  | <b>511,438</b>                  | <b>982,069</b> | <b>(886,775)</b> | <b>-</b>                 | <b>606,732</b>                      |

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**19. Statement of funds (continued)**

**Statement of funds - prior Year**

|                                                  | <i>As restated<br/>Balance at<br/>1 April 2019<br/>£</i> | <i>Income<br/>£</i> | <i>Expenditure<br/>£</i> | <i>As restated<br/>Balance at<br/>31 March<br/>2020<br/>£</i> |
|--------------------------------------------------|----------------------------------------------------------|---------------------|--------------------------|---------------------------------------------------------------|
| <b>Unrestricted funds</b>                        |                                                          |                     |                          |                                                               |
| General reserves                                 | 342,687                                                  | 449,227             | (363,324)                | 428,590                                                       |
| <b>Restricted funds</b>                          |                                                          |                     |                          |                                                               |
| National Lottery Community Fund                  | 34,386                                                   | 166,956             | (169,726)                | 31,616                                                        |
| Essex Community Foundation                       | 14,000                                                   | 7,329               | (21,329)                 | -                                                             |
| Garfield Weston Foundation                       | -                                                        | 25,000              | (25,000)                 | -                                                             |
| BBC Children in Need                             | -                                                        | 35,715              | (35,715)                 | -                                                             |
| Masonic Charitable Foundation                    | -                                                        | 23,892              | (5,973)                  | 17,919                                                        |
| Rape Crisis England and Wales                    | 28,770                                                   | 1,024               | (29,794)                 | -                                                             |
| PFCC CSA Fund                                    | -                                                        | 55,000              | (55,000)                 | -                                                             |
| Tampon Tax Community Fund                        | -                                                        | 10,000              | -                        | 10,000                                                        |
| The Henry Smith Charity                          | 5,000                                                    | 30,000              | (30,000)                 | 5,000                                                         |
| Charles S French Charitable Trust                | 2,000                                                    | -                   | (2,000)                  | -                                                             |
| Lloyds Bank Foundation                           | 2,048                                                    | 24,438              | (24,453)                 | 2,033                                                         |
| FSJ Charities                                    | -                                                        | 2,000               | -                        | 2,000                                                         |
| Charles S French Charitable Trust                | -                                                        | 3,000               | -                        | 3,000                                                         |
| Awards for All                                   | 2,420                                                    | 4,150               | (2,420)                  | 4,150                                                         |
| Braintree District and Greenfield Community Fund | 8,240                                                    | 10,000              | (11,110)                 | 7,130                                                         |
| Colchester Borough Council                       | -                                                        | 20,000              | (20,000)                 | -                                                             |
|                                                  | 96,864                                                   | 418,504             | (432,520)                | 82,848                                                        |
| <b>Total of funds</b>                            | 439,551                                                  | 418,504             | (795,844)                | 511,438                                                       |

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**20. Statement of Funds Information**

The amounts shown in the previous note which are carried forward relate to expenditure which will take place after the year end in accordance with terms and conditions of the grant.

The funding received is given for the various activities of the charity. The restricted grants are awarded for specific purposes and therefore expended in accordance with the terms and conditions of the award and is expended in the timeline specified by the funder.

Funding for the year to 31 March 2021 has been received for the purposes as follows:

Within unrestricted funds under Charitable Activities £452,743 (2020: £417,004) relates to income received from 3rd Party Payment SERICC, to work in partnership, as Synergy Essex, to help deliver the Essex Police, Fire and Crime Commissioner contract for the provision of sexual abuse support services across Essex. The money received was used for the main activities of the charity covering costs such as staff salaries, sessional and counselling services, premises expenses where the activities take place and other related costs to aid with the objectives of the charity.

The National Lottery Community Fund has provided three grants: The CARA Cares grant which contributes to key front-line salary costs, The COVID Fund, which supported our ongoing work during the first months of the COVID 19 pandemic and the Healthy Sexual Relationships project which provided support for young victims of sexual violence and sexual abuse, and supported our work with schools and colleges. This project ended in June 2020. Only the CARA Cares grant has an unspent balance to be carried forwards.

Garfield Weston Foundation - to provide funding for the core activities of the charity.

BBC Children in Need - to fund play therapists salaries.

Masonic Charitable Foundation - to provide funding for a part-time young person's practitioner.

Tampon Tax Community Fund - to provide counselling for women and girls in Colchester and Clacton.

The Henry Smith Charity - to provide funding for the core activities of the charity.

Walter Farthing Trust - to provide funding for the core activities of the charity.

Lloyds Bank Foundation - to fund costs of a part time sexual violence advocacy coordinator, sessional fees and associated costs of the sessional counsellors.

FSJ Charities - to fund the cost of sessional counselling fees.

Charles S French Charitable Trust - to provide funding towards costs of Play Therapy.

Awards for All - to cover expenditure towards social groups.

Braintree District and Greenfields Community Fund and Braintree District and Eastlight Community Fund - to provide specialist counselling in Braintree.

Colchester Borough Council - funding for supporting victims and survivors of sexual violence and child sexual abuse in Colchester.

Linklaters - funding to support for the core activities of the charity.



**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

Talking Therapies (NHS) - funding to provide specialist counselling.

St James's Place Foundation - therapeutic support for young people.

Suicide Prevention in Men in NE Essex - to provide specialist counselling for men in North East Essex.

North East Essex Men's Mental Health Community Fund - to provide specialist counselling for men in North East Essex.

Ministry of Justice - to support increased demand and changes in provision created by COVID-19. Funding for additional ISVAs.

**21. Summary of funds**

**Summary of funds - current Year**

|                  | As restated<br>Balance at 1<br>April 2020<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>In/out<br>£ | Balance at<br>31 March<br>2021<br>£ |
|------------------|------------------------------------------------|----------------|------------------|--------------------------|-------------------------------------|
| Designated funds | -                                              | -              | -                | 100,000                  | 100,000                             |
| General funds    | 428,590                                        | 473,315        | (417,197)        | (100,000)                | 384,708                             |
| Restricted funds | 82,848                                         | 508,754        | (469,578)        | -                        | 122,024                             |
|                  | <u>511,438</u>                                 | <u>982,069</u> | <u>(886,775)</u> | <u>-</u>                 | <u>606,732</u>                      |

**Summary of funds - prior Year**

|                  | As restated<br>Balance at<br>1 April 2019<br>£ | Income<br>£    | Expenditure<br>£ | As restated<br>Balance at<br>31 March<br>2020<br>£ |
|------------------|------------------------------------------------|----------------|------------------|----------------------------------------------------|
| General funds    | 342,687                                        | 449,227        | (363,324)        | 428,590                                            |
| Restricted funds | 96,864                                         | 418,504        | (432,520)        | 82,848                                             |
|                  | <u>439,551</u>                                 | <u>867,731</u> | <u>(795,844)</u> | <u>511,438</u>                                     |

**CENTRE FOR ACTION ON RAPE AND ABUSE**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**22. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

|                               | Unrestricted<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ |
|-------------------------------|------------------------------------|----------------------------------|-----------------------------|
| Fixed asset investments       | 1                                  | -                                | 1                           |
| Current assets                | 517,585                            | 122,024                          | 639,609                     |
| Creditors due within one year | (32,878)                           | -                                | (32,878)                    |
| <b>Total</b>                  | <b>484,708</b>                     | <b>122,024</b>                   | <b>606,732</b>              |

**23. Reconciliation of net movement in funds to net cash flow from operating activities**

|                                                                    | 2021<br>£     | 2020<br>£ |
|--------------------------------------------------------------------|---------------|-----------|
| Net income for the year (as per Statement of Financial Activities) | <b>95,294</b> | 71,887    |
| <b>Adjustments for:</b>                                            |               |           |
| Decrease/(increase) in debtors                                     | (5,231)       | 722       |
| Increase in creditors                                              | <b>2,739</b>  | 1,260     |
| <b>Net cash provided by operating activities</b>                   | <b>92,802</b> | 73,869    |

**24. Analysis of cash and cash equivalents**

|                                        | 2021<br>£      | 2020<br>£ |
|----------------------------------------|----------------|-----------|
| Cash in hand                           | <b>628,877</b> | 536,075   |
| <b>Total cash and cash equivalents</b> | <b>628,877</b> | 536,075   |

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**25. Analysis of changes in net debt**

|                          | At 1 April<br>2020 | Cash flows    | At 31 March<br>2021 |
|--------------------------|--------------------|---------------|---------------------|
|                          | £                  | £             | £                   |
| Cash at bank and in hand | 536,075            | 92,802        | 628,877             |
|                          | <u>536,075</u>     | <u>92,802</u> | <u>628,877</u>      |

**26. Operating lease commitments**

At 31 March 2021 the Charitable Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

|                                              | 2021<br>£     | 2020<br>£    |
|----------------------------------------------|---------------|--------------|
| Not later than 1 year                        | 12,453        | 8,639        |
| Later than 1 year and not later than 5 years | 3,958         | 516          |
| <b>Total</b>                                 | <u>16,411</u> | <u>9,155</u> |

The following lease payments and changes in lease payments have been recognised in the Statement of financial activities:

|                                                                          | 2021<br>£    | 2020<br>£ |
|--------------------------------------------------------------------------|--------------|-----------|
| <b>Operating lease payments</b>                                          |              |           |
| Operating lease rentals                                                  | 14,938       | 43,859    |
| Changes in lease payments arising from COVID-19 related rent concessions | <u>(182)</u> | <u>-</u>  |

The charity operates from a number of sites which are leased primarily on a short term basis.

**27. Members' liability**

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £1 for the debts and liabilities contracted before he/she ceases to be a member.

---

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021

---

**28. Related party transactions**

Owing to the nature of the charity and the composition of the board of trustees being drawn from public and private sector organisations, transactions may take place with organisations in which trustees have an interest.

The following related party transactions took place in the period of accounts:

During the year the charity received income of £2,307 from Icena Ltd, a social enterprise incorporated in England & Wales in which the charity has an investment. The income was reinvested back into the social enterprise company to aid the planned growth and development. At the year-end no balance was due to or from Icena Ltd.

Tina Powell and Judi Bastow have been directors of both CARA and Icena Ltd during the year, with Judi Bastow resigning from the Icena Board on 27th April 2020. CARA's Chief Executive Officer, Helen Parr, has also been a Director of Icena Ltd during the year.