
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**

Trustees	Tina Powell, Chair Gillian Colbert, Vice Chair Judith Bastow, Treasurer Dominique Blondel Linda Isaac Naomi Sephton Victoria Beckwith
Company registered number	06525343
Charlty registered number	1124282
Registered office	Shaftesbury House 72 Culver Street East Colchester CO1 1LF
Princlpal operating office	PO Box 548 Colchester CO1 1YP
Company secretary and CEO	Helen Parr
Key management	Helen Parr and Sarah Clementson
Accountants	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)

**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 paycales 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 Charly, 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.

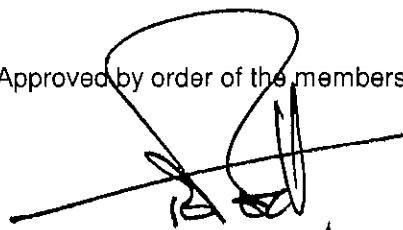
CENTRE FOR ACTION ON RAPE AND ABUSE
(A company limited by guarantee)

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 funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	As restated Total funds 2020 £
Income from:					
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
Total income		473,315	508,754	982,069	867,731
Expenditure on:					
Raising funds	9	19,304	-	19,304	16,978
Charitable activities	10	397,893	469,578	867,471	778,866
Total expenditure		417,197	469,578	886,775	795,844
Net movement in funds		56,118	39,176	95,294	71,887
Reconciliation of funds:					
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
Total funds carried forward		484,708	122,024	606,732	511,438

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 £	2020 £
Fixed assets			
Investments	15	1	1
		<u>1</u>	<u>1</u>
Current assets			
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)
Net current assets		<u>606,731</u>	<u>511,437</u>
Total assets less current liabilities		<u>606,732</u>	<u>511,438</u>
Net assets excluding pension asset		<u>606,732</u>	<u>511,438</u>
Total net assets		<u><u>606,732</u></u>	<u><u>511,438</u></u>
Charity funds			
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>
Total unrestricted funds	19	<u>484,708</u>	<u>428,590</u>
Total funds		<u><u>606,732</u></u>	<u><u>511,438</u></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.

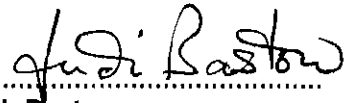
BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2021

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 £	2020 £
Cash flows from operating activities		
Net cash used in operating activities	92,802	73,869
Cash flows from investing activities		
Net cash provided by investing activities	-	-
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the Year	92,802	73,869
Cash and cash equivalents at the beginning of the Year	536,075	462,206
Cash and cash equivalents at the end of the Year	628,877	536,075

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

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	<i>As restated Total funds 2020 £</i>
Donations	13,966	-	13,966	13,727
Government grants	-	1,596	1,596	-
	<u>13,966</u>	<u>1,596</u>	<u>15,562</u>	<u>13,727</u>
<i>Total 2020 as restated</i>	<u>13,727</u>	<u>-</u>	<u>13,727</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 funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	<i>As restated</i> Total funds 2020 £
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 funds 2021 £	Total funds 2021 £	Total funds 2020 £
Fundraising	-	-	10,269

7. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
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 funds 2021 £	Total funds 2021 £	Total funds 2020 £
Other incoming resources	6,238	6,238	10,568

9. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
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 funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
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 undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £	Total funds 2020 £
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

	Total funds 2021 £	<i>Total funds 2020 £</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>55,953</u>	<u>62,447</u>

12. Independent examiner's remuneration

	2021 £	<i>2020 £</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>1,020</u>	<u>1,020</u>

13. Staff costs

	2021 £	<i>2020 £</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>569,337</u>	<u>512,481</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 No.	2020 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 Investments £
Cost or valuation	
Additions	1
At 31 March 2021	<u>1</u>
Net book value	
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 £	2020 £
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 £	2020 £
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 Balance at 1 April 2020 £	Income £	Expenditure £	Transfers In/out £	Balance at 31 March 2021 £
Unrestricted funds					
Designated funds					
Sustainable future investment fund	-	-	-	100,000	100,000
General funds					
General reserves	428,590	473,315	(417,197)	(100,000)	384,708
Total Unrestricted funds	428,590	473,315	(417,197)	-	484,708
Restricted funds					
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 April 2020 £	Income £	Expenditure £	Transfers In/out £	Balance at 31 March 2021 £
Linklaters	-	2,000	-	-	2,000
Talking Therapies (NHS)	-	10,700	(10,700)	-	-
St Jame's Place Charitable Foundation	-	10,000	(10,000)	-	-
Suicide Prevention in Men in NE Essex	-	4,000	(3,333)	-	667
North East Essex Men's Mental Health Community Fund	-	3,000	-	-	3,000
Ministry of Justice	-	214,516	(214,516)	-	-
	82,848	508,754	(469,578)	-	122,024
Total of funds	511,438	982,069	(886,775)	-	606,732

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 Balance at 1 April 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>As restated Balance at 31 March 2020 £</i>
Unrestricted funds				
General reserves	342,687	449,227	(363,324)	428,590
Restricted funds				
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
Total of funds	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 chaity.

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 Balance at 1 April 2020 £	Income £	Expenditure £	Transfers In/out £	Balance at 31 March 2021 £
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 Balance at 1 April 2019 £	Income £	Expenditure £	As restated Balance at 31 March 2020 £
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 funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Fixed asset investments	1	-	1
Current assets	517,585	122,024	639,609
Creditors due within one year	(32,878)	-	(32,878)
Total	484,708	122,024	606,732

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

	2021 £	2020 £
Net income for the year (as per Statement of Financial Activities)	95,294	71,887
Adjustments for:		
Decrease/(increase) in debtors	(5,231)	722
Increase in creditors	2,739	1,260
Net cash provided by operating activities	92,802	73,869

24. Analysis of cash and cash equivalents

	2021 £	2020 £
Cash in hand	628,877	536,075
Total cash and cash equivalents	628,877	536,075

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

25. Analysis of changes in net debt

	At 1 April 2020	Cash flows	At 31 March 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 £	2020 £
Not later than 1 year	12,453	8,639
Later than 1 year and not later than 5 years	3,958	516
Total	<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 £	2020 £
Operating lease payments		
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.