

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
Reference and administrative details of the Charitable Company, its Trustees and advisers	1
Trustees' report	2 - 7
Independent auditors' 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 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 1st 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 29th 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

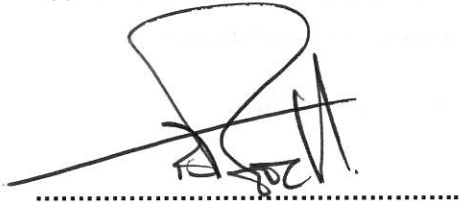
Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- 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.

A handwritten signature in black ink, appearing to read 'Tina Powell', is written over a horizontal dotted line.

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. 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 funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
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
Total income		432,300	1,045,058	1,477,358	1,392,560
Expenditure on:					
Raising funds	8	24,924	-	24,924	24,936
Charitable activities	9	382,072	1,150,155	1,532,227	1,314,253
Total expenditure		406,996	1,150,155	1,557,151	1,339,189
Net movement in funds		25,304	(105,097)	(79,793)	53,371
Reconciliation of funds:					
Total funds brought forward		631,023	221,414	852,437	799,066
Net movement in funds		25,304	(105,097)	(79,793)	53,371
Total funds carried forward		656,327	116,317	772,644	852,437

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 £	2023 £
Fixed assets			
Investments	14	50,001	50,001
		<u>50,001</u>	<u>50,001</u>
Current assets			
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)
Net current assets		<u>722,643</u>	<u>802,436</u>
Total assets less current liabilities		<u>772,644</u>	<u>852,437</u>
Net assets excluding pension asset		<u>772,644</u>	<u>852,437</u>
Total net assets		<u><u>772,644</u></u>	<u><u>852,437</u></u>
Charity funds			
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>
Total unrestricted funds	17	<u>656,327</u>	<u>631,023</u>
Total funds		<u><u>772,644</u></u>	<u><u>852,437</u></u>

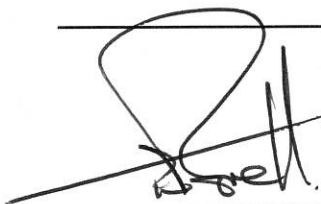
The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

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

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

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 funds 2024 £	Total funds 2024 £	Total funds 2023 £
Bank interest	11,793	11,793	6,482
	<u>11,793</u>	<u>11,793</u>	<u>6,482</u>

7. Other incoming resources

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Other incoming resources	2,436	2,436	4,553
	<u>2,436</u>	<u>2,436</u>	<u>4,553</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**

8. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Wages and salaries	24,924	24,924	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

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	<i>Total 2023 £</i>
Core activities	73,428	107,800	181,228	138,915
Outreach expenses	10,674	33,241	43,915	41,986
Counselling, sessional fees and social groups	92,019	136,850	228,869	236,931
Wages and salaries	205,951	872,264	1,078,215	896,421
	<u>382,072</u>	<u>1,150,155</u>	<u>1,532,227</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 undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
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 funds 2024 £	<i>Total funds 2023 £</i>
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 £	2023 £
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: Other financial services	3,852	3,347
	<u>3,852</u>	<u>3,347</u>

12. Staff costs

	2024 £	2023 £
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 No.	2023 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 in associate companies £
Cost or valuation	
Additions	50,001
At 31 March 2024	<u>50,001</u>
Net book value	
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) / Surplus/ (Deficit) for the year £	Net assets £
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

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

16. Creditors: Amounts falling due within one year

	2024	<i>2023</i>
	£	£
Trade creditors	16,399	<i>23,634</i>
Other taxation and social security	23,168	<i>21,314</i>
Accruals and deferred income	31,860	<i>13,417</i>
	71,427	<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 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Unrestricted funds				
Designated funds				
Designated Funds - all funds	200,000	-	-	200,000
General funds				
General reserves	431,023	432,300	(406,996)	456,327
Total Unrestricted funds	631,023	432,300	(406,996)	656,327
Restricted funds				
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 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
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>
Total of funds	<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 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2023 £</i>
Unrestricted funds				
Designated funds				
Sustainable future investment fund	200,000	-	-	200,000
General funds				
General reserves	415,291	512,504	(496,772)	431,023
Total Unrestricted funds	615,291	512,504	(496,772)	631,023
Restricted funds				
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 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2023 £</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>
Total of funds	<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 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
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 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
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 funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Fixed asset investments	50,001	-	50,001
Current assets	677,753	116,317	794,070
Creditors due within one year	(71,427)	-	(71,427)
Total	656,327	116,317	772,644

Analysis of net assets between funds - prior period

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

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

	2024 £	2023 £
Net income/expenditure for the period (as per Statement of Financial Activities)	(79,793)	53,371
Adjustments for:		
Dividends, interests and rents from investments	(11,793)	(6,482)
Decrease/(increase) in debtors	(36,229)	3,869
Increase in creditors	13,062	14,454
Investments	-	(50,000)
Net cash provided by/(used in) operating activities	(114,753)	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 £	2023 £
Cash in hand	746,791	849,751
Total cash and cash equivalents	746,791	849,751

23. Analysis of changes in net debt

	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
Cash at bank and in hand	849,751	(102,960)	746,791
	849,751	(102,960)	746,791

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 £	2023 £
Not later than 1 year	14,911	8,555
Later than 1 year and not later than 5 years	25,071	-
Total	39,982	8,555

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

	2024 £	2023 £
Operating lease payments		
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.