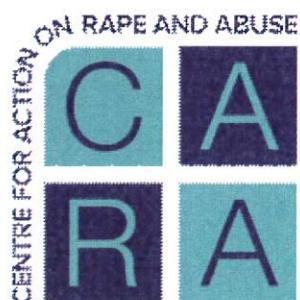

CENTRE FOR ACTION ON RAPE AND ABUSE
(A company limited by guarantee)

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



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

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

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

Trustees	Victoria Beckwith, (appointed Chair 26 November 2024) Tina Powell, Chair (retired 26 November 2024) Naomi Sephton, (appointed as Interim Vice Chair 26 November 2024) (resigned 25 March 2025) Gillian Colbert, Vice Chair (retired 26 November 2024) Linda Isaac, Treasurer Dominique Blondel (resigned 29 October 2024) Ilaria Boncori (appointed 18 November 2024) Lorna Mackinnon (appointed 29 October 2024) Ragini Rangarajan (appointed 28 January 2025) Sarah Wilkinson (appointed 24 September 2024)
Company registered number	06525343
Charity registered number	1124282
Registered 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 auditor	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 2025

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

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

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

Objectives and Activities

a. Policies and objectives

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

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

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

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

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

b. Activities undertaken to achieve objectives

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

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

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

TRUSTEES' REPORT
FOR THE YEAR ENDING 31 MARCH 2025

c. Volunteers

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

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

Achievements and Performance

a. CARA's main achievements

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

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

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

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

Key achievements and developments in 2024/25:

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

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

TRUSTEES' REPORT
FOR THE YEAR ENDING 31 MARCH 2025

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

b. Key performance indicators

Fundraising activities and income generation

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

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

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

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

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

Financial review

a. Going concern

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

b. Reserves Policy

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

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

CENTRE FOR ACTION ON RAPE AND ABUSE LIMITED
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TRUSTEES' REPORT
FOR THE YEAR ENDING 31 MARCH 2025

c. Principal Risks and uncertainties

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

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

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

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

Structure, governance and management

a. Constitution

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

b. Methods of appointment or election of Trustees

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

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

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

c. Organisational structure and decision-making policies

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

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

d. Policies adopted for the induction and training of trustees

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

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

CENTRE FOR ACTION ON RAPE AND ABUSE LIMITED
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TRUSTEES' REPORT
FOR THE YEAR ENDING 31 MARCH 2025

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

e. Pay policy for key management personnel

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

f. Related party relationships

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

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

Plans for future periods

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

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

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

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

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

Members' liability

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

Statement of Trustees' responsibilities

The trustees (who are also the directors of CARA for the purpose of company law) are responsible for preparing the Trustees Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

CENTRE FOR ACTION ON RAPE AND ABUSE LIMITED
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TRUSTEES' REPORT
FOR THE YEAR ENDING 31 MARCH 2025

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of CARA and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

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

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

Disclosure of information to auditors

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

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

Auditors

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

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



Victoria Beckwith
Chair of the Board of Trustees

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

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

Opinion

We have audited the financial statements of Centre For Action on Rape and Abuse (the 'charitable company') for the Year ended 31 March 2025 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure for the Year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

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

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

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditor's report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

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

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

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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

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

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

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

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

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

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

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

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

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Thomas Maddocks FCA FMAAT (Senior statutory auditor)

for and on behalf of

Griffin Chapman

Statutory Auditor

Chartered Accountants

4 & 5 The Cedars, Apex 12

Old Ipswich Road

Colchester

Essex

CO7 7QR

Date: 21 August 2025.

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

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

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

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

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

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

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

BALANCE SHEET
AS AT 31 MARCH 2025

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



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

Date: 18 August 2025.

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

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

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

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

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

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

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

1. General information

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

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

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

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

2.2 Going concern

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

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

2.3 Income

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

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

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

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

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

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

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

2. Accounting policies (continued)

2.4 Expenditure

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

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

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

All expenditure is inclusive of irrecoverable VAT.

2.5 Government grants

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

2.6 Interest receivable

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

2.7 Taxation

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

CENTRE FOR ACTION ON RAPE AND ABUSE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.8 Investments

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

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

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

2.9 Debtors

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

2.10 Cash at bank and in hand

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

2.11 Liabilities and provisions

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

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

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

2.12 Financial instruments

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

2.13 Operating leases

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

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

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

2. Accounting policies (continued)

2.14 Pensions

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

2.15 Fund accounting

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

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

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

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

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

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

4. Income from donations and grants

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations	26,898	26,898	16,665

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

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

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

5. Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Main activities	401,406	1,288,736	1,690,142	1,446,464
	<u>401,406</u>	<u>1,288,736</u>	<u>1,690,142</u>	
Total 2024	401,406	1,045,058	1,446,464	
	<u>401,406</u>	<u>1,045,058</u>	<u>1,446,464</u>	

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

6. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Bank interest	11,673	11,673	11,793
	<u>11,673</u>	<u>11,673</u>	<u>11,793</u>

7. Other incoming resources

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Other incoming resources	349	349	2,436
	<u>349</u>	<u>349</u>	<u>2,436</u>

CENTRE FOR ACTION ON RAPE AND ABUSE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

8. Expenditure on raising funds

Costs of raising voluntary income

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

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

9. Analysis of expenditure on charitable activities

Summary by fund type

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

CENTRE FOR ACTION ON RAPE AND ABUSE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

10. Analysis of expenditure by activities

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

Analysis of support costs

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

CENTRE FOR ACTION ON RAPE AND ABUSE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

11. Auditor's remuneration

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

12. Staff costs

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

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

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

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

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

13. Trustees' remuneration and expenses

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

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

CENTRE FOR ACTION ON RAPE AND ABUSE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

14. Fixed asset investments

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

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

Associates

The following was a subsidiary undertaking of the Charitable Company:

Name	Company number	Principal activity	Class of shares	Holding
Icena Ltd - year ended 31 July 2024	12100766	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 Ltd - year ended 31 July 2024	84,621	(79,090)

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

15. Debtors

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

16. Creditors: Amounts falling due within one year

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

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

CENTRE FOR ACTION ON RAPE AND ABUSE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

17. Statement of funds

Statement of funds - current Year

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

CENTRE FOR ACTION ON RAPE AND ABUSE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

17. Statement of funds (continued)

Statement of funds - current Year (continued)

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

CENTRE FOR ACTION ON RAPE AND ABUSE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

17. Statement of funds (continued)

Statement of funds - prior Year

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

CENTRE FOR ACTION ON RAPE AND ABUSE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

17. Statement of funds (continued)

Statement of funds - prior Year (continued)

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Essex Community Foundation Funds	17,511	-	(17,511)	-
Mid and South Essex Community Partnership Fund	5,333	-	(5,333)	-
Other Funds	8,221	9,250	(12,331)	5,140
	<u>221,414</u>	<u>1,045,058</u>	<u>(1,150,155)</u>	<u>116,317</u>
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
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

18. Statement of Funds information

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Tendring Safety Partnership - to support counselling in Tendring.

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

19. Summary of funds

Summary of funds - current Year

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

Summary of funds - prior Year

	Balance at 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>

CENTRE FOR ACTION ON RAPE AND ABUSE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

20. Analysis of net assets between funds

Analysis of net assets between funds - current year

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

Analysis of net assets between funds - prior year

	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

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

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

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

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

22. Analysis of cash and cash equivalents

	2025 £	2024 £
Cash in hand	911,447	746,791
Total cash and cash equivalents	911,447	746,791

23. Analysis of changes in net debt

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash at bank and in hand	746,791	164,656	911,447
	746,791	164,656	911,447

24. Operating lease commitments

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

	2025 £	2024 £
Not later than 1 year	15,027	14,911
Later than 1 year and not later than 5 years	14,803	25,071
Total	29,830	39,982

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

	2025 £	2024 £
Operating lease payments		
Operating lease rentals	59,430	50,493
Changes in lease payments arising from COVID-19 related rent concessions	-	-

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

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NOTES TO THE FINANCIAL STATEMENTS
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25. Members' liability

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

26. Related party transactions

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

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

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