

# CARA

*Promoting Justice, Health, Education & Social Development*

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**Central Africa's Rights & AIDS (CARA) Society**  
(A Company Limited by Guarantee)

**TRUSTEES' REPORT & ACCOUNTS**  
***FOR THE YEAR ENDED 31 MARCH 2024***

**Charity Registration No. 1135610**

**Company Registration No. 06673504 (England and Wales)**

Company No. 06673504 - Charity No. 1135610 - HMRC No.: XT12788  
OISC No. N200500010 – ICO No.: Z154587X - Debt Counselling Group Licence No. G900014

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**CENTRAL AFRICA'S RIGHTS & AIDS (CARA) SOCIETY**  
*(A company limited by Guarantee № 06673504)*

TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

**ADMINISTRATIVE & REFERENCE DETAILS**

**Registered Charity Name:** Central Africa's Rights & AIDS (CARA) Society

**Charity Number:** 1135610

**Company Number:** 06673504

**Registered Office:** CARA  
18 - 22 Ashwin Street  
Dalston  
Hackney  
London  
United Kingdom  
E8 3DL

**Directors and Trustees:**

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

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

**Governing Document**

CARA is a charitable company limited by guarantee, incorporated as a company on 14 August 2008 and registered as a Charity on 21 April 2010.

The charity is operated under the rules of its Memorandum and Articles of Association, which established its objects and powers.

**Bankers:** HSBC Bank PLC  
312 Seven Sisters Road  
Finsbury Park  
London  
N4 2AW

**Independent Examiner & Accountant:**

Globalco Services Limited  
124 City Road  
London  
EC1V 2NX

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TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

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## **REPORT OF THE TRUSTEES**

### **DIRECTORS' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

The Trustees present their report and the financial statements for the year ended 31 March 2024, which comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) (second edition effective 1 January 2019).

This document is a summary of our activities and finances from April 1<sup>st</sup> 2023 to March 31<sup>st</sup> 2024.

### **AIMS, OBJECTIVES & ACTIVITIES**

The charity's principal objective and activity is to provide pro-bono legal advice and assistance to our members and the public in the UK-wide. Our fundamental aims are to provide free legal advice and representation for the people who live or work in the UK and Africa.

This will be achieved by:

- i. the provision of high-quality specialist free legal advice, information, condoms, foods and other charitable services in the areas set out in our governing document;
- ii. encouraging the local members to participate in the governance of CARA;
- iii. improving our members' knowledge of their rights through education and policy work;
- iv. ensuring a strong and sustainable legal services for members of the public;
- v. Where possible bringing test cases that are capable of bringing about widespread changes to the rights of members of the local community and UK-wide;
- vi. Targeting those in need for social welfare law advice with high quality specialist services of CARA's staff and volunteers;

### **THE PRINCIPAL CHARITABLE ACTIVITIES**

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

Our Charity continues to provide free condoms, sexual health materials, legal advice, assistance and representations to the destitute refugees, asylum seekers and poor people who are resident or working within Greater London with priority given to those who live or work or have a connection with the London Borough of Hackney and the adjoining boroughs as well as the UK-wide.

### **REVIEW OF ACTIVITIES**

CARA provides advice, assistance and representation in the following areas of social welfare law: housing, debt, employment, welfare benefits, immigration and general litigation. In order to ensure that all people are aware of their legal rights, CARA also provides legal training and support to local community groups as well as taster and volunteering opportunities for aspiring lawyers from the community.

We offer advice, assistance and representations for members of the public in the UK-wide.

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**PUBLIC BENEFIT**

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

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

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

**SUMMARY OF MAIN ACHIEVEMENTS & PERFORMANCE DURING THE YEAR**

During the year CARA continued to run its diverse charitable activities successfully. This year our organization assisted over 1350 refugees and asylum seekers. Further, we provided legal advice, assistance and representations to over 1,900 clients during the year. In addition, basic advice was also provided in a number of new areas such as housing disrepair.

We also assisted over 1240 people in the community by providing them with free food vouchers and goods from In Kind Direct, Giving World and other donors. Over 360 persons were assisted in matters concerning immigration applications, immigration appeals, housing and welfare benefit, ICT, back to work training and Life in Britain Test.

We were able to run a number of projects for our local members, including those experiencing debt and other financial difficulties and also those who affected by the cuts to their welfare benefits and those needing assistance with their immigration and employment cases.

Since we have a large number of clients who are both young (under 25s) and older, some of whom are living with HIV and there was an increasing demand for free condoms and sexual health materials, CARA distributed more free condoms and sexual health materials during our clients' Drop-in, as well as during our workshops and outreach sessions.

**REVIEW OF ACHIEVEMENTS AND PERFORMANCE**

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

As a result of the current cost of living crisis, CARA continues to struggle financially to achieve its charitable services, especially for those referred by other local advice agencies due to the lack of funding from local and central governments and other organisations.

**FINANCIAL REVIEW**

Main funding sources were donations from members of the public. This year has continued to be challenging for CARA due to the post COVID-19 pandemic and its aftermath impacting the rising costs of living, including huge rent, debt and council tax arrears.

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The Trustees were able to find innovative ways of increasing our charity's human resource capacity through the recruitment of volunteers, including lawyers and other professionals willing to work on a pro bono basis when necessary to continue with the provision of our housing, immigration, employment and debt support.

Although, the existing and new volunteers continue to be an invaluable source to our work to date, our Trustees remain grateful for their support.

Although CARA's financial position of the charity is still not better than anticipated, we are grateful to our funders, donors and other stakeholders – notably Come Correct (or CCard) scheme, Brook, Community African Network (CAN), Awards for All, Hackney Councils, Hackney PCT, Hackney Business Link, CASA UK, AdviceUK and the OISC for their contributions and invaluable input for CARA's development.

Please note that our charity's total income for the year was down to £108,727 from £156,200 for last year (2023) while total expenditure for the year was also down to £96,915 compared to £149,204 for the previous year, which means that CARA had a surplus during the year of £11,811 (2023 - £6,996 surplus). A total of £108,727 unrestricted income was received during the year from donations from the general members of the public. Free reserves (that is, funds which are neither restricted nor designated) decreased from a deficit of £29,303 to a deficit of £17,492 at 31 MARCH 2024. Apart from the loan, our charity's major source of income received during the year came from online donations from members of the public.

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

**RESERVES POLICY**

It is CARA's policy to hold free reserves at a level which can cover up to 6 months expenditure on unrestricted funds not including fixed assets to allow for unseen contingencies.

Our company's Board of Trustees established a Reserves policy requiring that unrestricted funds not committed or invested in tangible fixed assets are equivalent to at least six months of operating expenses. The purpose of the reserve is to give our organisation a reasonable degree of security and enable it to manage unforeseen events as well as to provide some comfort to service users and major donors with respect to continuity of services and security that CARA's activities will proceed as planned. As at 31 MARCH 2024, free reserves were £NIL and the desired level of reserves is £25,000. We will still continue to make lots of efforts in order to build the reserves to our desired level.

**RECRUITMENT AND TRAINING OF TRUSTEES**

Our charity is committed to ensuring that its membership reflects the diversity of the population it serves in the area of Hackney and the UK-wide. To achieve this, we undertake annual skills audits of Trustees to ensure that we maintain a balance of developmental, financial, legal and management skills across the Board of Trustees to enable it to discharge its duties.

**COMPANY AND CHARITY STATUS**

The Company was incorporated on 14th August 2008 under the Companies Act 1985 as a private



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company limited by guarantee - registered at Companies House under the number 6673504. The restrictions imposed on the Charity are set out in the Company's Memorandum of Association. CARA is also registered as a Charity under the Charity number 1135610. In addition, The Guidance for companies and charities during the pandemic – Update March (COVID-19) applies for accounts ending 31st March 2024.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

As a registered charity and a company limited by guarantee, CARA is governed by a Memorandum and Articles of Association and it is controlled by a voluntary Board of Trustees which has corporate and legal responsibility for all activities and functions of the organisation. The Trustees discharge their functions through the following mechanisms: board meetings, which take place on a bi-monthly basis, agreeing annual/revised budget, carrying annual staff and trustee review, and holding AGM annually.

Appointment of Trustees is by election by the members. The Trustees have an overall responsibility of ensuring that the charity has an appropriate system of controls, financial and otherwise. The system of internal controls is designed to provide reasonable but not absolute assurance against material misstatement or loss.

They include:

- A strategic plan and an annual budget approved by the Trustees;
- Regular consideration by the Trustees of financial information, variance from budgets and non-financial performance indicators;
- Delegation of authority and segregation of duties;
- Identification and management of risks;

**RISK MANAGEMENT**

The Trustees continue to appraise the management risk facing the organisation. This involves identifying the types of risk the charity faces, prioritising them in terms of potential impact and likelihood of occurrence, and identifying ways of mitigating the risks. As part of this process, the Trustees have reviewed the adequacy of our charity's current internal controls.

The Trustees are pleased to report that our charity's internal financial controls, in particular, conform to guidelines issued by the Charities Commission. In light of the COVID-19 Pandemic, CARA's emergency business response was activated which mitigated for associated risks and amend accordingly the previous reporting periods which fell in the early stage of the pandemic. It is to be noted that the trickling effects of the pandemic has led to the cost-of-living crisis which is impacting our service users until nowadays. However, CARA's resilience continues to be responsive and strong to ensure our charity's resilience and sustainability.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The Trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and the United Kingdom Generally Accepted Accounting Practice. Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;

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- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business. The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

So far as each of the members of the Trustees are aware at the time the report is approved:

- there is no relevant audit information of which the company's auditors are unaware, and;
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information;

**OUR VOLUNTEERS**

CARA provides volunteering opportunities to local people as well as students from ethnic minorities who are pursuing legal, nursing, social work and other careers. Our volunteers assisted with our on-going activities. Our charity, however, continues to wish and to thank all our volunteers for their loyal support and contribution.

**STATEMENT AS TO DISCLOSURE OF INFORMATION TO INDEPENDENT EXAMINER Auditor**

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

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

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

**Small company provisions**

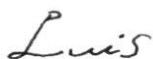
This report has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

**INDEPENDENT EXAMINERS**

A resolution to re-appoint Global Services Ltd as the company's Independent Examiner has been put forward to the forthcoming Annual General Meeting.

The directors have prepared this report in accordance with the special provisions relating to small companies within part 15 of the Companies Act 2006.

The trustees' annual report was approved on 30<sup>th</sup> October 2024 and signed on behalf of the board of trustees by:



Mr Jean-Louis NGAMUNA-TAMPA, BSc (Hons) - Chair  
Dated: 30<sup>th</sup> October 2024



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**INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2024**

**Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of Company Law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Secretaries and Administrators.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act);
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

**Basis of Independent Examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent Examiner's qualified statement**

In connection with my examination, no matters have come to my attention:

1. which gives me reasonable cause to believe that in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached for the year ended 31 March 2024.



-----  
C. Ndoro, FCCA, ACIS, MBL (unisa)  
Globalco Services Limited  
124 City Road  
London  
EC1V 2NX

Date: 30th day of October 2024

**3CENTRAL AFRICA'S RIGHTS & AIDS (CARA) SOCIETY**  
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**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
<b><u>Incoming Resources From Generated Funds</u></b>	2				
Voluntary Income		108,727	-	108,727	156,200
Other income		-	-	-	-
<b>Total Incoming Resources</b>		<b>108,727</b>	<b>-</b>	<b>108,727</b>	<b>156,200</b>
<b><u>Resources Expended</u></b>	3				
Cost of Generating Funds					
Cost of generating voluntary income		2,153	-	2,153	2,630
<b>Charitable Activities</b>		<b>91,271</b>	<b>-</b>	<b>91,271</b>	<b>140,141</b>
Governance Costs		3,491	-	3,491	6,433
<b>Total resources expended</b>		<b>96,915</b>		<b>96,915</b>	<b>149,204</b>
<b>Net Income (Loss) for the year</b>					
<b>Net movement in funds</b>		<b>11,811</b>	<b>-</b>	<b>11,811</b>	<b>6,996</b>
Fund balances brought forward		(29,303)	-	(29,303)	(36,299)
<b>Balances carried forward</b>	5	<b>(17,492)</b>	<b>-</b>	<b>(17,492)</b>	<b>(29,303)</b>

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***BALANCE SHEET FOR THE YEAR ENDED 31 MARCH 2024***

	Notes	2024 £	2023 £
<b>Fixed assets</b>			
Tangible fixed assets	9	1,233	1,967
<b>Current assets</b>			
Cash at bank and in hand		595	278
<b>Creditors:</b>			
Amounts falling due within one year	7	<u>(5,400)</u>	<u>(5,000)</u>
Net current assets		(4,805)	(4,722)
<b>Creditors:</b>			
Amounts falling due after one year	8	<u>(13,920)</u>	<u>(26,548)</u>
Net assets/(liabilities)		(17,492)	(29,303)
<b>Funds</b>			
Unrestricted Funds	6	<u>(17,492)</u>	<u>(29,303)</u>

The company is entitled to exemption from audit under section 477 (2) of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for:

- Ensuring that the company keeps accounting records which comply with Section 386 of the Companies Act 2006 and
- Preparing financial statements which give a true and fair view of the state of affairs of the company at the end of each financial year and its profit and loss account for the financial year in accordance with the requirements of Section 393 and which otherwise comply with the requirements of the Companies Act 2006 relating to company accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to Companies subject to the Small Companies' regime.

The financial statements were approved by the board of directors on 30<sup>th</sup> October 2024 and were signed on their behalf by

*Luis*

.....  
Mr Jean-Luis NGAMUNA-TAMPA – Director

## **1. Accounting Policies**

### **1.1 Basis of preparation**

The accounts have been prepared under the historic cost convention.

The charity has taken advantage of the exemption in Financial Reporting Standard No. 1 from the requirement to produce a cash flow statement on the grounds that it is a small charity.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Companies Act 2006.

### **1.2 Incoming resources**

All incoming resources are reflected in the accounts when the company is legally entitled to the income and the amount can be quantified with reasonable accuracy.

### **1.3 Resources expended**

All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent to the use of the resource.

### **1.4 Fixed assets and depreciation**

Fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost over the useful life of the assets as follows:

Computer equipment – over two years.

### **1.5 Fund accounting**

Unrestricted funds are expendable at the discretion of the directors in furtherance of the objects of the organisation. The fund comprises the accumulated surpluses and deficits of unrestricted income and expenditure.

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

**2. Incoming Resources**

	Restricted	Unrestricted	Total 2024	Total 2023
	£	£	£	£
Voluntary income	-	108,727	108,727	156,200
Other income	-	-	-	-
	<u>-</u>	<u>108,727</u>	<u>108,727</u>	<u>156,200</u>

**3. Resources expended**

	Fundraising	Education	HIV/AIDS Awareness	Advice & Advocacy	Disability Awareness	Governance	Total 2024	Total 2023
	£	£	£	£	£	£	£	£
Printing	-	50	75	174	199	-	498	498
Publishing & distribution	-	-	-	-	-	-	-	-
Publicity	50	125	163	439	477	-	1,254	7,349
Telephone	45	90	90	314	314	45	898	1,564
Rent & Rates	341	683	683	2,400	2,392	341	6,840	6,502
Accountancy	-	-	-	-	-	390	390	200
Stationery & Postage	12	25	25	87	87	13	249	990
Travel & subsistence	996	331	8,523	5,541	3,335	-	18,726	15,205
Medical fees	-	-	-	622	-	-	622	10,959
Loan interest	-	-	-	-	-	649	649	3,095
Volunteer training & welfare	-	-	17,399	11,600	-	-	28,999	31,534
Subscriptions	-	-	-	-	-	527	527	619
International projects, education, fees	-	9,881	-	-	-	-	9,881	14,684
Bank charges	-	-	-	-	-	119	119	97
Advocacy, Advice counselling	-	-	-	-	-	-	-	-
Other administration costs	647	1,272	1,272	12,454	4,452	625	20,722	33,796
Insurance	-	-	-	-	-	721	721	246
Depreciation	62	123	123	431	431	62	1,232	1,967
Hardship alleviation	-	-	4,208	-	-	-	4,208	19,356
Foreign	-	-	-	-	-	-	-	-
Commonwealth Office	-	-	-	380	-	-	380	544
Food distribution	-	-	-	-	-	-	-	-
<b>Total resources expended</b>	<b>2,153</b>	<b>12,580</b>	<b>32,561</b>	<b>34,442</b>	<b>11,687</b>	<b>3,492</b>	<b>96,915</b>	<b>149,204</b>

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

**4. Staff costs**

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

**5. Analysis of assets between funds**

	<b>Restricted</b>	<b>Unrestricted</b>	<b>Total Funds 2024</b>	<b>Total Funds 2023</b>
	£	£	£	£
Cash	-	595	595	278
Fixed assets		1,233	1,233	1,967
Current liabilities	-	(5,400)	(5,400)	(5,000)
Long term liabilities	-	(13,920)	(13,920)	(26,548)
	<u>-</u>	<u>(17,492)</u>	<u>(17,492)</u>	<u>(29,303)</u>

**6. Funds**

	<b>At 31 March 2023</b>	<b>Incoming Resource</b>	<b>Outgoing Resources</b>	<b>Transfers</b>	<b>At 31 March 2024</b>
	£	£	£	£	£
Restricted funds	-	-	-	-	-
Unrestricted funds	(29,303)	108,727	(96,915)	-	(17,492)
	<u>(29,303)</u>	<u>108,727</u>	<u>(96,915)</u>	<u>-</u>	<u>(17,492)</u>

**7. Creditors falling due within one year**

	<b>At 31 March 2024</b>	<b>At 31 March 2023</b>
Bounce Back Loan	5,000	4,800
Accruals and other	400	200
	<u>5,400</u>	<u>5,000</u>

**8. Creditors falling due after more than one year**

	<b>At 31 March 2024</b>	<b>At 31 March 2023</b>
Bounce Back Loan	<u>13,920</u>	<u>26,548</u>



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

**9. Fixed assets**

**Office Equipment**

	<b>2024</b>	2023
	<b>£</b>	£
<b>Cost</b>		
At the start of the year	<b>20,063</b>	17,573
Additions during the year	<b>498</b>	2,490
Disposal in the year	-	-
	<u><b>20,561</b></u>	<u>20,063</u>
 <b>Depreciation</b>		
At the start of the year	<b>(18,096)</b>	(16,129)
Charge for the year	<b>(1,233)</b>	(1,967)
Disposal in the year	-	-
	<u><b>(19,329)</b></u>	<u>(18,096)</u>
 <b>Net book value 31 March 2024</b>	<u><b>1,232</b></u>	<u>1,967</u>
 <b>Net book value 31 March 2023</b>	<u><b>1,967</b></u>	<u>1,444</u>