

Annual Report & Financial Statements

For the year ended 31 March 2010

**CARE (Christian Action
Research and Education)**

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CARE (Christian Action Research & Education)

Charity information

Charity registration number: 1066963

Scottish charity registration number: SC038911

Company registration number: 3481417

Registered office: 53 Romney Street
Westminster
London
SW1P 3RF

Bankers: Lloyds TSB plc
Westminster House
4 Dean Stanley Street
London
SW1P 3HU

Auditors: Mazars LLP
Times House
Throwley Way
Sutton
Surrey
SM1 4JQ

Solicitors: Monro Fisher Wasbrough
8 Great James Street
London
WC1N 3DF

CARE (Christian Action Research & Education)

Trustees' report for the year ended 31 March 2010

The trustees are pleased to present their report and the audited financial statements for the year ended 31 March 2010, which have been prepared in accordance with the Statement of Recommended Practice 2005 "Accounting and Reporting by Charities" and applicable United Kingdom accounting standards.

Structure, governance and management

Governing document

CARE (Christian Action Research & Education) is a registered charity both in England & Wales and Scotland and a company limited by guarantee.

The organisation's governing documents are its Memorandum and Articles of Association dated 8 December 1997, which were last amended on 28 March 2007.

Council of Management (Trustees)

The members of the Council of Management are its directors for the purpose of company law and trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

The trustees serving during the year and up to the date of this report are:

Mr John James O'Brien (Chair of trustees)

Mr Lynn Green

Mr David Michael Pickford (Resigned 5 August 2009)

Rev Ruth Ann Cannings

Mrs Barbara Anne Pashley

Rev Paul John Stanley Perkin

In the event of a winding up of the charity, each member is liable to contribute an amount not exceeding £10. The members are also its trustees and therefore at the year end the number of members was 5 (2009: 6).

The following non-members attend the Council of Management by invitation:

Rev Lyndon Bowring (Executive Chairman and Company Secretary of CARE)

Mrs Nola Leach (Chief Executive of CARE)

Mr Rob Parsons (Founder and Chairman of CARE for the Family)

Appointment of Trustees

The Chair of trustees is nominated by the Council of Management. Two trustees are elected annually by the unanimous decision of the members attending the Annual General Meeting and serve for a period of three years. All members are circulated with invitations to nominate trustees, prior to the AGM.

Trustee induction and training

New trustees will undergo an induction day to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the Council of Management and decision making processes. They will meet key employees and other trustees.

Organisation

The Council of Management administers the charity and meets quarterly to be kept informed of developments, review the Chief Executive's report and monitor the operation of the charity, ensuring good governance. A Chief Executive is appointed by the trustees to manage the day to day operations of the charity in conjunction with the Executive Chairman. To facilitate effective operations, the Chief Executive has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance.

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Related parties

The company has a close relationship with CARE Campaigns and has the same directors. CARE Campaigns focused on political campaigning work which is outside the scope of the charity but is currently registered as dormant. One of the trustees of CARE is also a trustee of the Micah Trust. The Executive Chairman of CARE and a senior member of staff also work for the Micah Trust. The Executive Chairman of CARE is a trustee of the Maranatha Trust and the Alain Burke Memorial Trust. A senior member of staff is a Vice-President of the Office of International Diplomacy, an American tax-exempt corporation. The directors of CARE are also directors of BioCentre UK. Transactions with these related parties are disclosed in note 21 of these accounts.

Risk management

The annual risk review was conducted in March 2010. The following have been identified as the key mitigating actions to be undertaken:

- To continue working closely with stakeholders to maintain CARE's reputation,
- To continue reviewing our fundraising activities to increase the level of our supporters and income,
- To maintain tight financial controls on unbudgeted expenditure,
- To keep our buildings in good repair and undertake regular reviews of our fire, health and safety, procedures to prevent recurrence of the disruption caused by the flood in the last year,
- To undertake regular monitoring and backups of our IT systems to avoid serious IT systems failures,
- To regularly monitor our activity within the political arena and the Leadership Programme to ensure, both operate in line with our charitable objectives and Charity Commission guidance.

The aims and objectives of CARE

CARE is a registered Christian charity providing resources and helping to bring Christian insight and experience to matters of public policy and practical caring initiatives, particularly on behalf of the most needy.

The charity trustees have complied with their duty in Section 4 of the Charities Act 2006 to have due regard to Public Benefit guidance issued by the Charity Commission and has taken account of it in planning future activities. The trustees do not get any private benefit from the charity (see note 9).

The aims of CARE are:

- To educate church and society on issues relating to the value of life from its beginning to its natural end,
- To create a society where there is a greater respect for human life and where the family and marriage are honoured and supported,
- To maintain a reasoned and compassionate voice to government and society on crucial issues in relation to the family, education, citizenship, bioethics and the media within the UK and beyond.

The strategies used by CARE to achieve its aims are:

- The combination of practical caring initiatives with policy research on social and ethical issues ,
- The educating and resourcing of the Christian community so that they are active and equipped to take action in key areas of concern in a changing society,
- The encouragement of community engagement resulting in action, whether caring initiatives or involvement in local or national politics.

CARE measures the success of its strategies by setting objectives at the beginning of each year to progress its strategy and reviewing progress on a regular basis. This is done based on both specific measurable targets and also using feedback from supporters and those benefiting from CARE's work.

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Trustees' report for the year ended 31 March 2010

The main objectives undertaken by CARE for the public benefit for the last year were:

- To further increase CARE's public profile in order to educate public opinion and enable the Church to be informed, active and equipped through six supporter evenings, a new CARE book, six information letters, a 'Loose the Chains' tour, four student events and two dinners for church leaders,
- To produce and publish research on child poverty, the tax systems affecting marriage, human trafficking and end of life care and related ethical issues in order to brief, educate and inform the church and policy makers,
- To monitor European law, undertaking research and briefings on all ethical and family matters which could affect the United Kingdom,
- To begin to develop an internet resource (ALICE) which will ultimately provide access to on-line help to anyone in the world facing an unplanned pregnancy or child loss issues in their own language,
- To develop 14 young leaders through the Institute for Faith and Culture Leadership Programme, equipping them to take a well-formed Christian world-view into positions of future leadership,
- To write the initial material for a primary school sex and relationship programme by March 2010,
- To develop a website with resources and information to equip and inspire our supporters during the 2010 General Election campaign.

The achievement against these objectives was:

- CARE has received wide-spread coverage in the media. CARE staff have made regular appearance on Radio and TV and CARE's research has featured in a number of newspapers. Nine successful supporter evenings have taken place across the UK. CARE's 'Loose the Chains' event took place in Loughborough and CARE staff have used 'Loose the chains' material at various events during the past year. Senior CARE staff have held highly successful meetings with church leaders and developed a training scheme for new church political liaison officers,
- CARE has produced a number of high quality research publications and briefing materials on the tax system, human trafficking and prostitution, bioethics and remote gambling. These publications were well received by policy makers and church leaders,
- CARE monitored European law which could affect the UK and produced reports on bioethics, family policy, reproductive health and human trafficking,
- The first phase development of the 'Alice' project has been completed successfully and the technology has been piloted with organizations in the UK, Canada and France,
- 18 young leaders graduated from the Institute for Faith and Culture's Leadership Programme in July. Through CARE's Alumni programme CARE remains in contact with these young people. 14 graduates began the CARE Leadership programme in September,
- In May 2009 a part-time evaluate Project Officer was appointed to developed the new primary school programme, 'All About You', for evaluate teams to deliver to Years 5 and 6.
- In February 2010 CARE's election website www.makethecrosscount2010.net went live.

Summary of achievements during the year

Our main activities are described below. All our charitable activities focus on bringing a Christian insight and experience to matters of public policy and practical caring initiatives and are undertaken to further our charitable objects for the public benefit.

General

The significant repair and refurbishment to the Romney Street Office required following the flood last year was completed in May. The flood and subsequent move to temporary offices enabled the first complete redecoration of Romney Street since CARE first moved in 22 years ago and an upgrade to the IT infrastructure was undertaken which should meet CARE's technology needs for the next 10 years. CARE moved back in to Romney Street at the beginning of June.

The lease on the CareConfidential head office in Basingstoke was renewed for a further 3 years.

CARE (Christian Action Research & Education)

Trustees' report for the year ended 31 March 2010

Showing practical compassion

CareConfidential delivers high quality, free, unconditional care and support to those faced with an unplanned pregnancy or child loss issues. The number of women being helped through the work of CareConfidential continues to grow. There are currently 153 independent pregnancy crisis centres in the CareConfidential network. During the year 37 Called to Care and 16 Post-Abortion training courses were run by centres to train advisors. In addition CareConfidential ran two residential training courses: one on Training the Trainers and another in Post-abortion Support. For the first time CareConfidential had stands at New Wine and Momentum summer conferences, staffed by volunteers from the centres. The Helpline is manned by 120 advisors from 14 call centres in different locations throughout the UK. More than 5,000 calls were taken by the helpline during the year and almost 1,800 clients registered for help with the Online Advisor service. 7 new online advisors have trained this year and have qualified to work on the live site. There are now a total of 29 active online advisors.

The CareConfidential Conference on the theme of 'The Passion and the Vision' was attended by 160 people.

Search engine optimisation and extensive web development is being carried out on the CareConfidential web portal and very encouraging results are being seen with 18,000 visits per month.

Educating public opinion

Successful supporter events were held in Oxford, Bristol, Leicester, Birmingham, Basingstoke, Northampton, Cardiff, Gloucester, and Tunbridge Wells with approximately 200 attending each event. This was an opportunity to inform and learn from supporters. During the past year an event called Loose the Chains was developed to highlight the issue of human trafficking. The first Loose the Chains event was held in Loughborough in May.

In addition to the regular *CARE Today* newspaper, Lyndon Letters and Prayer Guides, two Call to Action letters were sent to over 30,000 supporters and churches encouraging them to engage with the ethical issues associated with assisted suicide, human trafficking and sexual exploitation, political engagement, and education.

CARE staff have attended or spoken at New Wine, The Mandate, Cardiff Men's Convention, Pentecost 2009, NCAP annual conference, National Marriage Week, London School of Theology, Impact the Nations national conference, BBC Christian Union, Gweini 'Speak Up' national conference in Wales, Moorlands College, Keswick Convention, Regents Theological College plus dozens of churches, international, national and local groups to educate existing and potential supporters on the issues facing society.

The past year has been one of the busiest years for Church based speaking engagements with CARE staff speaking at churches across the UK. There was particularly high demand for CARE staff to speak at churches in the months leading up to the general election to explain and inspire political engagement.

CARE staff have been developing relationships with a range of 'new' denominations in an attempt to connect them with government. Relationship building initiatives and training days have taken place to equip representatives from new churches and demonstrate the range of ways they can connect with government.

CARE's special election website 'www.makethecrosscount2010.net' sought to equip and inspire our supporters during the 2010 General Election campaign. The website provided a unique opportunity to hear church leaders and Christian thinkers explore the issues they would like to see in a party manifesto and encouraged churches across the UK to take up the challenge of hosting husting events. The website also provided resources including a series of Bible studies and policy papers written by CARE's Public Affairs Team providing an overview of key policy areas to help Christians think through the issues. This specially designed website received 23,408 visits and over 74,000 page views. By the end of the campaign 287 husting events were registered on the site and our specially produced husting guide was widely used.

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Trustees' report for the year ended 31 March 2010

Influencing public policy

CARE has undertaken research and published four major reports: *The Third Annual Review of the Couple Penalty*, *The Taxation of Families*, *The Abolition of Slavery and Public Christianity* and *A Little Bit Against Discrimination*. These publications were launched in Parliament in the presence of parliamentarians and representatives of government and the media. These reports resulted in coverage in the *Daily Telegraph*, *Daily Mail*, BBC's Today Programme and The Ten O'clock news. During the year CARE also produced a summary policy document on Clause 14 of the Policing and Crime Bill and a summary policy document on Commercial Sexual Exploitation.

CARE has engaged with the following legislative proposals in Westminster: the Policing and Crime Bill to seek prostitution law reform to protect vulnerable women which came into force in April 2009, the Coroners and Justice Bill to protect freedom of speech and also to protect the elderly and disabled in any law changes regarding euthanasia, the Equality Bill to seek to protect religious liberty in employment issues for churches, the Children Schools and Families Bill to seek provision of high quality sex education, the Digital Economy Bill to protect children and a number of pieces of secondary legislation in the field of bioethics. In the Scottish Parliament: the End of Life Assistance (Scotland) Bill (euthanasia), the Criminal Justice and Licensing (Scotland) Bill (prostitution) and the Sexual Offences (Scotland) Bill (prostitution).

CARE has engaged with parliamentarians in Westminster working closely with the All Party Pro Life Group and the All Party Group on Prostitution and the Global Sex Trade. In Scotland with the All Party Life Group.

CARE has engaged with government through membership of the Home Office Trafficking Stakeholder Group, the Home Office Violent Crime Unit, the Churches Gambling Group, the Equalities and Human Rights Commission Religion and Belief Group, the Scottish Parliament Cross Party Group on Human Rights and Cross Party Group on Palliative Care.

CARE has engaged with the international institutions through the OSCE, Warsaw on Non-Discrimination and Religious Freedom issues, and the United Nations Human Rights Council, Geneva on freedom of speech and religion.

Monitoring European Law

CARE for Europe has been involved in monitoring and influencing numerous reports in relation to bioethics, family policies, reproductive health, human trafficking and anti-discrimination discussed in the EU institutions and the Council of Europe. Special attention throughout the past year has been paid to anti-discrimination and human trafficking. Due to CARE for Europe's dedication in addressing these issues, CARE was invited to speak on non-discrimination legislation and religious freedom in the OSCE meeting in Warsaw last October and in the Dutch Parliament in The Hague this March. CARE for Europe has also been represented at the two major Ministerial meetings on human trafficking that have taken place, in Brussels in October and in Madrid in March. CARE for Europe has also been actively involved in influencing the content of the European Parliament Resolution on Human Trafficking and subsequently the proposed Directive on Human Trafficking that has just been issued.

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Developing young leaders

The CARE Institute for Faith and Culture second Annual Lecture, 'Science, Ethics and the New Atheism' was given by Professor John Lennox. The Leadership Programme continues to equip the rising generation of Christians to be leaders in public life. Eighteen graduates completed the programme in July and have taken up positions in Parliament, local and national government and various charity organisations. In September 14 graduates joined the programme and were selected on the basis of high academic achievement, leadership experience and who are in agreement with CARE's statement of faith. Non-consecutive voluntary educational placements with parliamentarians, third sector and organisations must and do demonstrate that they will provide a range of educational experiences and reflect a balance across the main political parties.

During the year CARE has recruited an IFC Associate Director; continued to develop the IFC Alumni network with reunions and one-to-one meetings to support individuals; recruited twelve graduates for the forthcoming Leadership Programme, engaged in significant restructuring and planning of the education programme, reviewed and developed the advertising and recruitment process and redeveloped the IFC Website pages and further developed the promotion of the Leadership Programme with key church and academic leaders and potential applicants.

Providing sex education

CARE's sex and relationship programme **evaluate...informing choice** empowers young people to make healthy informed decisions and delay sexual experience until a long-term committed exclusive relationship, ideally marriage. Working from the understanding that many issues confronting teenagers stem from low-self esteem, **evaluate** seeks to cultivate a healthy respect for self and others; tackles peer pressure, media influence, drug and alcohol abuse, as well as teenage pregnancy and sexually transmitted infections. This year, **evaluate** teams have been welcomed into 73 schools in England and Scotland and educated almost 20,000 students.

A new session for years 5/6 has been developed this year to extend the **evaluate** programme into primary school education. Now comprising of four age-appropriate multimedia presentations, the **evaluate** programme is delivered in schools by teams of trained volunteer educators, who have a heart for young people and a desire to change the sexual climate prevalent today. Educator training consists of a three-day residential course followed by observation in schools with training feedback, leading to accreditation. Educators are regularly monitored to provide quality education which meets the current advisory and legal requirements. There are 21 signed-up **evaluate** teams comprising of 108 educators of which 45 have been accredited. Student Questionnaires are used to gauge the benefit of the programme.

CARE (Christian Action Research & Education)

Trustees' report for the year ended 31 March 2010

Future plans

Main objectives to be undertaken by CARE for the public benefit for next year are:

- To continue to develop CARE's public profile in order to educate public opinion and enable the Church to be informed, active and equipped through supporter evenings, information letters and events for church leaders,
- To develop a new website to equip supporters and encourage political engagement and active citizenship,
- To produce and publish research on the tax systems affecting marriage, human trafficking, bioethics and internet safety in order to brief, educate and inform the church and policy makers,
- To monitor European law, undertaking research and briefings on all ethical and family matters which could affect the United Kingdom,
- To further develop internet resources which will ultimately provide access to on-line help to anyone in the world facing an unplanned pregnancy or child loss issues in their own language,
- To develop 14 young leaders through the Institute for Faith and Culture Leadership Programme, equipping them to take a well-formed Christian world-view into positions of future leadership,
- To continue to highlight the issues of sexual exploitation and human trafficking by organising the screening of 'Call & Response' a documentary about human trafficking,
- To host the first National **evaluate** conference, which will include the new primary school training for existing teams. To launch the new primary school programme 'All about You' in September 2010.

Financial review

The surplus achieved during the year enables CARE to plan ahead with confidence and good financial reserves in place, to withstand the pressures of the current economic climate.

Net incoming resources for the year amounted to £149,092 (2009: £110,123). Unrestricted fund balances carried forward at the year-end were £1,332,450 (2009: £1,176,643). Restricted funds carried forward at the year end amounted to £123,364 (2009: £129,245).

Investment policy

Under the Memorandum and Articles of Association, CARE has the power to make any investment which the trustees see fit. Since CARE intends to hold limited reserves, most funds are held in Instant Access and Deposit Accounts. Where significant money is being held in Restricted and Designated Funds, the trustees will invest in Fixed Term Accounts of up to 6 months.

Reserves policy

CARE has no involvement in major capital programmes nor does it have any directly dependent beneficiaries. Therefore the trustees feel it is inappropriate to hold significant reserves, preferring to maximise the use of funds for the advancement of CARE's charitable objectives. Consequently, the trustees intend to build a free reserve equivalent to two months operating costs (approx. £400,000) within the next year. This will be achieved by a continued focus on careful cash management, efforts to generate additional income and controlling costs.

Since the equity mortgages will need repaying or extending at the end of March 2014, the Romney Street Designated Fund has been increased to provide the money to repay the majority of the outstanding equity mortgagees. The current balance on this fund is £220,187 (2009: £22,187) and, after setting aside this figure, the consolidated year end free reserves were £218,512 (2009: £260,812).

CARE (Christian Action Research & Education)

Trustees' report for the year ended 31 March 2010

Statement of trustees' responsibilities

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 group and the charity as at the balance sheet date and of their incoming resources and application of resources, including their income and expenditure, for the financial year. 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,
- state whether applicable accounting standards and Statements of Recommended Practice 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 group will continue in operation.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the group and charity and to enable them to ensure that the financial statements comply with Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to disclosure of information to auditors

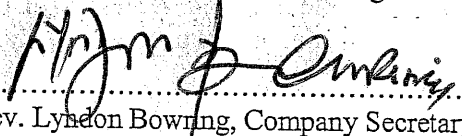
The trustees have taken all the necessary steps to make us aware, as trustees, of any relevant audit information and to establish that the auditors are aware of that information. As far as the trustees are aware, there is no relevant audit information of which the group's auditors are unaware.

Auditors

A resolution to re-appoint Mazars LLP as auditors will be proposed at the forthcoming Annual General Meeting.

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

Approved by the Council of Management on 23rd September 2010 and signed on their behalf by


.....
Rev. Lyndon Bowling, Company Secretary

CARE (Christian Action Research & Education)

Independent auditor's report for the year ended 31 March 2010

We have audited the financial statements of CARE (Christian Action Research and Education) for the year ended 31st March 2010 which comprise the Consolidated Statement of Financial Activities, the Balance Sheets and the related notes. The financial statements have been prepared under the accounting policies set out therein.

Respective Responsibilities of Trustees and Auditors

The Trustees' (who are also the directors of the charity for the purposes of company law) responsibilities 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) and for being satisfied that the financial statements give a true and fair view are set out in the Statement of Trustees' Responsibilities.

We have been appointed auditors under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report to you in accordance with those Acts.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

This report, including our opinion, has been prepared for and only for the charity's members as a body in accordance with Sections 495 and 496 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity'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 charity and the charity's members as a body for our audit work, for this report, or for the opinions we have formed.

We report to you our opinion as to whether the financial statements give a true and fair view, have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice and have been prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006. We also report to you whether in our opinion the information given in the Trustees' Report is consistent with those financial statements.

We also report to you if, in our opinion, the group has not kept adequate and proper accounting records, if the group's financial statements are not in agreement with these accounting records, if we have not received all the information and explanations we require for our audit, or if certain disclosures of trustees' remuneration specified by law are not made.

We read the Trustees' Report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of Audit Opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the group's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

CARE (Christian Action Research & Education)
Independent auditor's report for the year ended 31 March 2010

Opinion

In our opinion

- the financial statements give a true and fair view of the state of the group and the charity's affairs as at 31 March 2010 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- the financial statements have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- the financial statements have been prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; and
- the information given in the Trustees' Report is consistent with the financial statements.

Mazars LLP

Mazars LLP, Chartered Accountants (Statutory auditor)

Mazars LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Nicola Wakefield (Senior statutory auditor)

Times House, Throwley Way, Sutton, Surrey SM1 4JQ

Date: 20 October 2010

CARE (Christian Action Research & Education)

Consolidated Statement of Financial Activities for the year ended 31 March 2010

	Notes	Unrestricted funds £	Restricted funds £	Total 2010 £	Total 2009 £
<u>Incoming resources</u>					
Incoming resources from generated funds					
Voluntary income	3	2,103,216	61,101	2,164,317	2,283,221
Investment income and interest		15,240	-	15,240	40,192
Incoming resources from charitable activities					
Educating public opinion	4	3,787	-	3,787	6,630
Influencing public policy	4	6,635	-	6,635	3,597
Showing practical compassion	4	77,519	-	77,519	122,861
Developing young leaders	4	27,307	-	27,307	65,290
Providing sex education	4	15,045	-	15,045	13,973
Other Income					
Insurance Claim		7,237	-	7,237	37,930
Total incoming resources		2,255,986	61,101	2,317,087	2,573,694
<u>Resources expended</u>					
Costs of generating funds					
Costs of generating voluntary income	5	184,641	-	184,641	245,843
Charitable activities					
Educating public opinion	6	769,771	180	769,951	835,934
Influencing public policy	6	332,057	1,327	333,384	398,831
Monitoring European law	6	165,601	-	165,601	154,421
Showing practical compassion	6	294,078	35,082	329,160	417,957
Developing young leaders	6	281,596	19,329	300,925	336,030
Providing sex education	6	55,770	11,064	66,834	50,713
Governance costs	7	17,499	-	17,499	23,842
Total resources expended		2,101,013	66,982	2,167,995	2,463,571
Net incoming resources before revaluations		154,973	(5,881)	149,092	110,123
Gain/(Loss) on revaluation of investments		834	-	834	(608)
Gain on revaluation of fixed assets		-	-	-	81,667
Loss on revaluation of equity mortgages		-	-	-	(30,355)
Net movement in funds		155,807	(5,881)	149,926	160,827
Total funds brought forward	16,18	1,176,643	129,245	1,305,888	1,145,061
Total funds carried forward	16,18	1,332,450	123,364	1,455,814	1,305,888

There are no recognised gains or losses in either the current or previous year other than those included in the Statement of Financial Activities. All activities relate to continuing operations.

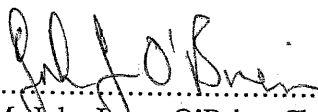
CARE (Christian Action Research & Education)

Consolidated Balance sheet at 31 March 2010

	Notes	2010		2009	
		£	£	£	£
Fixed assets					
Tangible assets	10		1,771,236		1,781,127
Investments	11		2,684		1,850
			<u>1,773,920</u>		<u>1,782,977</u>
Current assets					
Stocks	12	13,622		13,726	
Debtors	13	82,206		184,656	
Cash at bank and in hand		590,725		354,146	
		<u>686,553</u>		<u>552,528</u>	
Creditors: Amounts falling due within one year	14	(183,044)		(181,003)	
Net current assets			<u>503,509</u>		<u>371,525</u>
			<u>2,277,429</u>		<u>2,154,502</u>
Creditors: Amounts falling due after more than one year	15		(821,615)		(848,614)
Net assets			<u>1,455,814</u>		<u>1,305,888</u>
Represented by:					
Unrestricted funds	16		1,332,450		1,176,643
Restricted funds	18		123,364		129,245
			<u>1,455,814</u>		<u>1,305,888</u>

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

Approved by the trustees on 23rd September 2010 and signed on their behalf by:



 Mr John James O'Brien, Chair of trustees

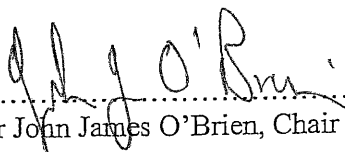
CARE (Christian Action Research & Education)

Charity Balance sheet at 31 March 2010

	Notes	£	2010 £	2009 £	£
Fixed assets					
Tangible assets	10		1,771,236		1,781,127
Investments	11		2,684		1,850
			<u>1,773,920</u>		<u>1,782,977</u>
Current assets					
Stocks	12	13,622		13,726	
Debtors	13	82,206		184,656	
Cash at bank and in hand		558,755		334,165	
			<u>654,583</u>	<u>532,547</u>	
Creditors: Amounts falling due within one year	14	(182,759)		(181,003)	
Net current assets			<u>471,824</u>	<u>351,544</u>	
			<u>2,245,744</u>	<u>2,134,521</u>	
Creditors: Amounts falling due after more than one year	15		(821,615)	(848,614)	
Net assets			<u><u>1,424,129</u></u>	<u><u>1,285,907</u></u>	
Represented by:					
Unrestricted funds	16		1,300,765	1,156,662	
Restricted funds	18		123,364	129,245	
			<u>1,424,129</u>	<u>1,285,907</u>	

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

Approved by the trustees on 23rd September 2010 and signed on their behalf by:



 Mr John James O'Brien, Chair of trustees

CARE (Christian Action Research & Education)

Notes to the financial statements for the year ended 31 March 2010

1 Accounting policies

1.1 Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities', SORP 2005, and applicable United Kingdom accounting standards.

The Statement of Financial Activities (SOFA) and balance sheet consolidate the financial statements of the charity and of CARE for Europe, a Belgium based charity. No separate SOFA has been prepared for the charity alone.

The financial statements are prepared under the historical cost convention, other than in respect of the valuation of freehold property and investments which are included at market value.

1.2 Fixed assets and depreciation

Depreciation is provided by the charity to write off the cost of tangible fixed assets by equal instalments over their estimated useful economic lives as follows:

Freehold buildings	- 50 years
Office equipment	- 7 years
Motor vehicles	- 4 years
Computer equipment	- 4 years

Provision is made for depreciation on the freehold property but not the related land. The freehold building was independently revalued in January 2009 and the market value was deemed to be £1,750,000. The trustees consider that £500,000 of this revaluation relates to the cost of the building and therefore this amount has been depreciated accordingly.

1.3 Leases

Rentals payable under operating leases are charged on a straight-line basis over the term of the lease.

1.4 Pension costs

The charity does not operate its own scheme. Contributions are made to a group personal pension scheme. The amount charged to the Statement of Financial Activities represents the contributions payable to such schemes in respect of the accounting period and amounted to £62,076 (2009: £83,661).

1.5 Stocks

Stocks are stated at the lower of cost and net realisable value.

1.6 Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

CARE (Christian Action Research & Education)

Notes to the financial statements for the year ended 31 March 2010

1.7 Resources expended

All resources expended are included on an accruals basis and are recognised when there is a legal or constructive obligation to pay for expenditure.

Resources expended have been classified under headings that aggregate all costs related to that activity. Where costs cannot be directly attributed to particular activities they have been allocated to activities on a basis consistent with the use of resources. Central overhead costs are allocated to charitable activities and costs of generating funds on the basis of their use of central support services.

Costs of generating funds are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of charitable activities.

Governance costs are the costs associated with the governance arrangements of the Charity as opposed to the direct management functions inherent in generating funds or charitable activity. Included within this category are costs associated with the strategic as opposed to day-to-day management of the Charity's activities.

Support costs represent the staffing and associated costs of finance, personnel and general administration and are allocated across the categories of charitable activities, governance costs and the costs of generating funds. The basis of the cost allocation has been explained in note 8 to the financial statements.

Certain resources expended are directly attributable to specific activities and these have been included in the cost of these activities. Certain other costs, which are attributable to more than one activity, are apportioned across activities on the basis of an estimate of the proportion of time spent by staff on those activities.

Where information about the aims, objectives and projects of the charity is provided in the content of fundraising material in an educational manner these costs are apportioned to charitable activities.

Irrecoverable VAT is charged as a cost in the Statement of Financial Activities, and apportioned across activities. Irrecoverable VAT in respect of the accounting period amounted to £31,474 (2009: £36,000).

1.8 Investments

Investments are stated in the Balance sheet at their market value as at the Balance sheet date. All movements in value arising from investment changes or revaluation are shown in the Statement of Financial Activities.

Realised gains or losses on investments are calculated as the difference between the disposal proceeds and market value at the beginning of the year. Unrealised gains or losses are derived from the movement in market values during the year.

CARE (Christian Action Research & Education)

Notes to the financial statements for the year ended 31 March 2010

1.9 Fund accounting

Funds held by the charity are either:

- Unrestricted general funds – these are funds which can be used, in accordance with the objects of the charity, at the discretion of the trustees
- Unrestricted designated funds – these are funds set aside by the trustees out of unrestricted general funds for a specific future purpose or projects
- Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

CARE (Christian Action Research & Education)

Notes to the financial statements for the year ended 31 March 2010

2 Net movement in funds

	2010 £	2009 £
The net movement in funds for year is stated after charging:		
Auditors' remuneration	5,900	5,735
Depreciation and other amounts written off tangible fixed assets	26,818	14,398
	<u>26,818</u>	<u>14,398</u>

3 Donations

	Unrestricted funds £	Restricted funds £	Total 2010 £	Total 2009 £
Regular donations	966,754	-	966,754	1,012,288
Legacies	194,856	-	194,856	71,781
Other donations	941,606	61,101	1,002,707	1,199,152
	<u>2,103,216</u>	<u>61,101</u>	<u>2,164,317</u>	<u>2,283,221</u>

Regular donations are those received by bank standing order and other regular giving mechanisms. Legacies were all received during the year.

Tax recoverable in respect of donations amounted to £263,157 (2009: £280,053) and this has been included in the relevant categories of income.

4 Incoming resources from charitable activities

	Intern partnership fees £	Sales of educational material £	Conferences and training events £	Website subscriptions £	Total 2010 £	Total 2009 £
Educating public opinion	-	3,787	-	-	3,787	6,630
Influencing public policy	-	6,059	576	-	6,635	3,597
Showing practical compassion	-	30,391	26,635	20,493	77,519	122,861
Developing young leaders	27,307	-	-	-	27,307	65,290
Providing sex education	-	2,286	12,759	-	15,045	13,973
	<u>27,307</u>	<u>42,523</u>	<u>39,970</u>	<u>20,493</u>	<u>130,293</u>	<u>212,351</u>

CARE (Christian Action Research & Education)

Notes to the financial statements for the year ended 31 March 2010

5 Costs of generating voluntary income

	2010	2009
	£	£
Regular donations	88,953	105,250
Legacies	5,539	7,375
Other donations	90,149	133,218
	<u>184,641</u>	<u>245,843</u>

Included in the above are support costs of £34,044 (2009: £44,805).

6 Charitable activities

	Staff costs £	Other costs £	Total direct costs £	Support costs £	Total 2010 £	Total 2009 £
Educating public opinion	288,514	290,951	579,465	190,486	769,951	835,934
Influencing public policy	130,884	116,269	247,153	86,231	333,384	398,831
Monitoring European law	-	137,253	137,253	28,348	165,601	154,421
Showing practical compassion	98,168	176,589	274,757	54,403	329,160	417,957
Developing young leaders	62,464	170,911	233,375	67,549	300,925	336,030
Providing sex education	31,691	23,972	55,663	11,172	66,834	50,713
Total	<u>611,721</u>	<u>915,945</u>	<u>1,527,666</u>	<u>438,189</u>	<u>1,965,855</u>	<u>2,193,886</u>
Total 2009	<u>652,962</u>	<u>1,040,993</u>	<u>1,693,955</u>	<u>499,931</u>		

Staff costs are the costs of the charity employees and exclude the two Care for Europe staff members whose costs have been reflected in Other costs.

7 Governance costs

	2010	2009
	£	£
External audit	5,900	5,735
Legal charges	2,334	3,873
Other costs	9,265	14,234
	<u>17,499</u>	<u>23,842</u>

Included in the above are support costs of £2,996 (2009: £4,366).

CARE (Christian Action Research & Education)

Notes to the financial statements for the year ended 31 March 2010

8 Support costs

	Management £	Finance £	Information Technology £	Human Resources £	Facilities £	Total 2010 £
Educating public opinion	19,497	43,614	21,735	9,802	95,838	190,486
Influencing public policy	8,382	18,750	9,344	4,901	44,854	86,231
Monitoring European law	4,610	10,311	5,139	-	8,288	28,348
Showing practical compassion	8,049	18,006	8,973	4,901	14,474	54,403
Developing young leaders	7,189	16,081	8,014	2,940	33,325	67,549
Providing sex education	1,498	3,351	1,670	1,960	2,693	11,172
	<u>49,225</u>	<u>110,113</u>	<u>54,875</u>	<u>24,504</u>	<u>199,472</u>	<u>438,189</u>
Generating voluntary income	5,058	11,314	5,638	2,940	9,094	34,044
Governance costs	487	1,090	543	-	876	2,996
	<u>54,770</u>	<u>122,517</u>	<u>61,056</u>	<u>27,444</u>	<u>209,442</u>	<u>475,229</u>

Management, finance, information technology and facilities costs are allocated on the basis of expenditure whilst human resources costs are allocated on the basis of head count.

9 Staff numbers and costs

	2010 Number	2009 Number
The average number of full time equivalent staff employed by the charity during the year, analysed by category, including support staff was as follows:		
Influencing public policy	5	5
Educating public opinion	10	12
Showing practical compassion	5	6
Developing young leaders	3	3
Providing sex education	2	1
	<u>25</u>	<u>27</u>
Costs of generating voluntary income	3	4
	<u>28</u>	<u>31</u>

Staff numbers include support staff allocated to the various activities but exclude the two Care for Europe staff.

The aggregate payroll costs were:	£	£
Wages and salaries	783,744	842,152
Social security costs	71,277	82,280
Pension costs	62,076	83,661
	<u>917,097</u>	<u>1,008,093</u>

CARE (Christian Action Research & Education)

Notes to the financial statements for the year ended 31 March 2010

9 Staff numbers and costs (continued)

	2010 Number	2009 Number
£60,001 - £70,000	<u>2</u>	<u>2</u>

No trustee received any remuneration or reimbursement of expenses during the year (2009 – £nil).

10 Fixed assets

Group and Charity	Freehold property £	Office equipment £	Computer equipment £	Total £
Cost/Valuation				
At 1 April 2009	1,750,000	95,284	66,411	1,911,695
Additions	-	1,325	15,602	16,927
At 31 March 2010	<u>1,750,000</u>	<u>96,609</u>	<u>82,013</u>	<u>1,928,622</u>
Depreciation				
At 1 April 2009	1,667	77,202	51,699	130,568
Charge for the year	10,000	4,395	12,423	26,818
At 31 March 2010	<u>11,667</u>	<u>81,597</u>	<u>64,122</u>	<u>157,386</u>
Net book values				
At 31 March 2010	<u>1,738,333</u>	<u>15,012</u>	<u>17,891</u>	<u>1,771,236</u>
At 31 March 2009	<u>1,748,333</u>	<u>18,082</u>	<u>14,712</u>	<u>1,781,127</u>

The freehold building was independently revalued in January 2009 by Mark Fisher MRICS of Tuckerman, Chartered Surveyors, London and John Jones of Colliers, Chartered Surveyors, London, and the market value was deemed to be £1,750,000. This was the valuation used for the year end.

The property secures the related building society and equity mortgages detailed in notes 14 and 15.

CARE (Christian Action Research & Education)

Notes to the financial statements for the year ended 31 March 2010

11 Investments – Group and Charity

	2010 £	2009 £
Market value at 1 April 2009	1,850	2,458
Net gain/(loss) on revaluation	834	(608)
	<u>2,684</u>	<u>1,850</u>

All investments are listed on the London Stock Exchange.

12 Stocks

	2010 £	2009 £
Group and Charity		
Books	11,465	11,893
Cassettes, videos and DVDs	2,157	1,833
	<u>13,622</u>	<u>13,726</u>

13 Debtors

	2010 £	2009 £
Group and Charity		
Due within one year		
Trade debtors	-	11,725
Other debtors	65,645	125,126
Prepayments and accrued income	16,561	47,805
	<u>82,206</u>	<u>184,656</u>

14 Creditors: Amounts falling due within one year

	2010 Group £	2010 Charity £	2009 Group £	2009 Charity £
Building Society Mortgage	20,534	20,534	13,534	13,534
Trade creditors	54,290	54,290	59,289	59,289
Social security costs	21,520	21,520	22,507	22,507
Pension contributions payable	5,084	5,084	5,201	5,201
Equity mortgages	35,336	35,336	35,336	35,336
Other creditors	1,568	1,283	2,242	2,242
Accruals and deferred income	44,712	44,712	42,894	42,894
	<u>183,044</u>	<u>182,759</u>	<u>181,003</u>	<u>181,003</u>

For further details of the building society and equity mortgages see note 15.

CARE (Christian Action Research & Education)

Notes to the financial statements for the year ended 31 March 2010

15 Creditors: Amounts falling due after more than one year

Group and Charity	2010 £	2009 £
Building society mortgage	238,692	265,691
Equity mortgages	582,923	582,923
	<u>821,615</u>	<u>848,614</u>
Of which amounts are repayable:		
Second to fifth year	665,056	637,059
Over five years	156,559	211,555
	<u>821,615</u>	<u>848,614</u>

The Principality Building Society mortgage is secured over the 53 Romney Street freehold. It was taken out in July 2005, is repayable by monthly instalments over 15 years and interest charged is linked to the Society's Commercial Lending Base rate.

In March 2009, the majority of the equity mortgages were repaid, totalling £444,373. The equity mortgages held at 31st March 2010 represent the remaining loans provided to CARE for the purchase of the freehold property.

On the repayment of the mortgages, lenders are entitled to their share of the market value of the property on the date of repayment. In the event that the property value ultimately is less than the amount stated on the Balance sheet, the equity mortgage holders will not be repaid their full loan.

The share is determined by reference to the proportion that the amount of their loan represented at the time it was made to the valuation of the property at that time. At the year end the proportion of the freehold property attributable to equity mortgage holders was 35%. The amount shown as being due on equity mortgages is after adjustment to match the equity mortgage liability to the value at which the freehold property is stated in the financial statements.

The equity mortgages are secured over the 53 Romney Street freehold. Those falling due after more than one year pay interest at a rate of 5% per annum, and the remainder are interest free.

The repayment of the equity mortgages is determined by clause 4 of the mortgage agreements, being the sooner of:

- (i) 31 March 2014
- (ii) the transfer of legal title
- (iii) the disposition of legal title
- (iv) the breach of any mortgage provision
- (v) the expiry of four weeks from service of written notice of redemption by the borrower.

CARE (Christian Action Research & Education)

Notes to the financial statements for the year ended 31 March 2010

16 Unrestricted funds

	General fund £	Designated fund £	Total £
Balance at 1 April 2009	1,144,456	32,187	1,176,643
Net incoming/(outgoing) resources in the year	4,973	150,000	154,973
Transfers between funds	(48,000)	48,000	-
Gain on revaluation of investments	834	-	834
Fund balance at 31 March 2010	<u>1,102,263</u>	<u>230,187</u>	<u>1,332,450</u>

17 Designated funds – Group and Charity

	Balance at 1 April 2009 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 March 2010 £
Romney Street	22,187	150,000	-	48,000	220,187
Northern Ireland Mandate	10,000	-	-	-	10,000
	<u>32,187</u>	<u>150,000</u>	<u>-</u>	<u>48,000</u>	<u>230,187</u>

The Romney Street fund is to provide for potential future costs of the repayment of equity investors. During the year £48,000 was transferred into the fund and two legacies of £75,000 each were allocated to this fund, as has occurred in the past.

The Mandate is a joint operation between CARE and Evangelical Ministries, which empowers and equips men to make a difference in their lives and the lives of others. The purpose of Mandate is expressed in the statement “Men Living as God Intended”. The Mandate fund is to provide reserves to underwrite any shortfall that may arise as the result of the Mandate events in Northern Ireland.

CARE (Christian Action Research & Education)

Notes to the financial statements for the year ended 31 March 2010

18 Restricted funds – Group and Charity

	Balance at 1 April 2009 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 March 2010 £
United Nations Project	14,382	-	(1,000)	-	13,382
Evaluate	1,000	1,450	(528)	-	1,922
Evaluate Primary Resources	23,000	5,000	(10,536)	-	17,464
Schools Prayer Network	830	775	(1,448)	-	157
Adoption	7,245	-	(169)	-	7,076
In Search of Intimacy	8,433	-	(180)	-	8,253
CareConfidential Development	13,886	1,820	(759)	-	14,947
Training Development	4,138	-	-	-	4,138
ALICE Project	28,400	-	(28,400)	-	-
Scottish Education	10,101	4,000	(180)	-	13,921
Leadership Programme	11,250	7,000	(14,375)	-	3,875
Scottish Interns	-	17,125	(4,954)	-	12,171
Joanna Thompson Mem Fund	-	22,643	-	-	22,643
Other	6,580	1,288	(4,453)	-	3,415
	<u>129,245</u>	<u>61,101</u>	<u>(66,982)</u>	<u>-</u>	<u>123,364</u>

The United Nations Project fund is to undertake initiatives at the United Nations.

The Evaluate fund is to develop the sex and relationship education programme for secondary schools.

The Evaluate Primary Resources fund is to develop an appropriate sex and relationship education programme for primary schools.

The Schools Prayer Network fund is to promote local prayer groups for local schools.

The Adoption fund is to develop adoption work within CareConfidential.

The In Search of Intimacy fund is to develop resources to help those addicted to internet pornography.

The CareConfidential Development fund is to develop CareConfidential.

The Training Development fund is to develop CareConfidential training resources.

The ALICE Project fund is to develop a worldwide internet conduit for CareConfidential and like-minded organisations in other parts of the world.

The Scottish Education fund is to develop CARE's education work in Scotland.

The Leadership Programme fund is to develop the academic programme within the Institute for Faith and Culture.

The Scottish Intern Fund is to provide support for the work of interns in Scotland.

The Joanna Thompson Memorial Fund was set up to facilitate greater access to support for those facing an unplanned pregnancy or post abortion trauma.

CARE (Christian Action Research & Education)

Notes to the financial statements for the year ended 31 March 2010

19 Analysis of net assets between funds

Group	General funds £	Designated funds £	Restricted funds £	Total Funds 2010 £	Total funds 2009 £
Tangible fixed assets	1,771,236	-	-	1,771,236	1,781,127
Investments	2,684	-	-	2,684	1,850
Cash at bank and in hand	237,174	230,187	123,364	590,725	354,146
Other net current (liabilities)	(87,216)	-	-	(87,216)	17,379
Creditors: Amounts falling due after more than one year	(821,615)	-	-	(821,615)	(848,614)
	<u>1,102,263</u>	<u>230,187</u>	<u>123,364</u>	<u>1,455,814</u>	<u>1,305,888</u>
Charity					
Tangible fixed assets	1,771,236	-	-	1,771,236	1,781,127
Investments	2,684	-	-	2,684	1,850
Cash at bank and in hand	205,204	230,187	123,364	558,755	354,146
Other net current (liabilities)	(86,931)	-	-	(86,931)	17,379
Creditors: Amounts falling due after more than one year	(821,615)	-	-	(821,615)	(848,614)
	<u>1,070,578</u>	<u>230,187</u>	<u>123,364</u>	<u>1,424,129</u>	<u>1,305,888</u>

20 Operating lease commitments

The group is committed to making the following payments under non-cancellable operating leases:

	Land and buildings		Other	
	2010 £	2009 £	2010 £	2009 £
Operating leases that expire:				
Within one year	-	10,224	615	12,837
In the second to fifth year	16,032	2,400	4,840	1,160
Over five years	10,755	10,755	-	-
	<u>26,787</u>	<u>23,379</u>	<u>5,455</u>	<u>13,997</u>

CARE (Christian Action Research & Education)

Notes to the financial statements for the year ended 31 March 2010

21 Related parties

The group is connected with the following organisations:-

- CARE Campaigns
- The Micah Trust
- The Maranatha Trust
- The Alain Burke Memorial Trust
- The Office of International Diplomacy
- BioCentre UK

CARE Campaigns is connected to CARE as all of the trustees of CARE are directors of CARE Campaigns which was dormant during the year.

The Micah Trust is connected as one of the trustees of CARE is also a trustee of the Micah Trust, and the Executive Chairman and a senior member of CARE's staff are involved with the Micah Trust. During the year, CARE made payments to the Micah Trust of £15,000 (2009: £15,000). There were no outstanding balances at the year end (2009: £nil).

The Maranatha Trust is connected to CARE as the Executive Chairman of CARE is also a trustee of the Maranatha Trust. The Maranatha Trust agreed to renew their equity mortgage in 53 Romney Street, the value being now £311,574 and this bears interest at a rate of 5% p.a. During the year, the Maranatha Trust also made donations to CARE of £5,000 (2009: £6,000). There were no outstanding balances at the year end (2009: £nil).

The Alain Burke Memorial Trust is connected to CARE as the Executive Chairman of CARE is a trustee of the Alain Burke Memorial Trust. During the year, the Alain Burke Memorial Trust made donations to CARE of £500 (2009: £21,000). There were no outstanding balances at the year end (2009: £nil).

The Office of International Diplomacy (OID), an American tax-exempt corporation, is connected to CARE as a senior member of CARE's staff is a Vice-President of OID. During the year, CARE made a grant of £19,200 to OID (2009: £30,000) to facilitate its work. There were no outstanding balances at the year end (2009: £nil).

BioCentre UK is connected as all the trustees of CARE are trustees of BioCentre UK. During the year CARE made a grant to BioCentre UK of £43,002 and made a loan of £5,000 which has been repaid since the year-end.