

CASA MEA UK

"With men this is impossible, but with God all things are possible."

Matthew 19:26

**Trustees' Report and Accounts
For the Year ended
31 December 2022
Charity Number 1175421**

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Charity Information

Full name	Casa Mea UK
Charity Registration Number	1175421
Address	27 Heol Ty'n-y-cae Rhiwbina Cardiff CF14 6DJ
Trustees	Miss Emma Coalter Mrs Jenny McMillan Dr Carwyn Shires (Secretary) Mr Tim Toase Mrs Kezia Toase Mr Brian Topley (Treasurer) Mr Paul Willis Miss Patricia Wiltshire Miss Maureen Wise (Chair)
Independent Examiner	Mr Andrew Lee FCCA 53 Heol Lewis Rhiwbina Cardiff CF14 6QB
Bankers	Lloyds Bank Business Banking PO Box 1000 Andover BX1 1LT

TRUSTEES REPORT FOR THE YEAR ENDING 31 DECEMBER 2022

The trustees have pleasure in submitting their report and accounts for the year ended 31 December 2022. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

Charitable Object

“To meet the spiritual needs, family needs and material needs of people with any disabilities, both children and adults, in institutions and in their homes, preventing discrimination of any kind because of social background, culture, sex, religion or nationality and to promote their rights”. Casa Mea UK supports the work of Casa Mea in Moldova where this work takes place.

Organisational Structure and Decision-making processes

The trustees and officers met together 4 times during 2022 and all of those meetings were held virtually via zoom. Virtual meetings having begun during the covid pandemic are now likely to continue longer term as a number of trustees live in different parts of the UK. The practice of also involving one of the 4 houses in Moldova at the beginning of each meeting has also continued which provides invaluable insights and communication with each of those men and women supported by the charity during the year. They will talk about the kind of activities they have been involved in recently and highlight their prayer requests and at the end of the session a trustee will pray for those identified needs. The exchange has been mutually enjoyable and beneficial.

The trustees have discussed the possibility of convening a face- to- face meeting as a group perhaps once every 2 or 3 years. It was recognised that some constitutional changes were required to deal with the matter of virtual meetings and joint chairing.

Two of the trustees were able to visit the work during the year and brought back first-hand reports. In addition to those visits there is very regular telephone contact via What's App.

Anita Piroozi resigned as a trustee in April 2022 and Brian Topley stepped down from being treasurer on 31st December 2022. Jay Lewington will provide financial data for the annual report from January 1st 2023. The registered address also changed on 31st December 2022.

Impact of war in Ukraine

Russia invaded Ukraine on 24 February 2022. After Ukraine, Moldova is perhaps the most affected state, facing multiple challenges. These include greatly increased security threats; a huge influx of refugees; massive trade disruptions; economic slow-down with an inflation rate exceeding 30% in 2022 and a severe energy crisis. Moldova has connected to the EU's power grid and sourced natural gas from the market stored in Romania and Ukraine. There have been disinformation campaigns and attempts to destabilise the country. Moldova was

granted EU candidate status in June 2022. Russian missiles have entered Moldovan air-space 3 times as a consequence of which one major airline has cancelled flights to Moldova.

These things have been a backcloth to the trustees' discussions during the year and have prompted a number of actions proposed by workers on the ground including the purchase of a generator for each of the houses and the acquisition of passports for most of the men and women we support. Energy costs in the houses have sky-rocketed as well as substantial increases in the cost of groceries and household items. In that context the trustees are extremely thankful to God that the charity has remained financially solvent.

The trustees group represents a strong range of professional experience which includes financial, social work, management, architectural and building, carpentry, speech and language therapy, dietetics and medical expertise. During the year Tim Toase and Kezia Toase were asked to prepare to take on chairing of the trustees group from the beginning of 2023 and 2022 saw them preparing for those roles and beginning to take on some of the tasks involved.

The trustees give advice on a variety of matters such as property maintenance, policy development, staff development and training, future strategy and use of available funds – all in collaboration with those managing the work in Moldova. They are all members of local churches and undertake to pray for the work regularly. Some members of the group undertake speaking engagements about the work in different churches and a prayer letter and news up-dates are distributed to several hundred people every few months. More regular news is circulated to those very committed to the work.

In Moldova Liliana Golovatii is the President of Casa Mea and she is responsible directly to the Board of Trustees. She and her colleagues are responsible for the day to day running of the work and oversight of the 4 community homes run for a total of 21 adults with disabilities at different locations in the country. Visits to closed institutions have resumed during the last year.

Objectives and Activities

The principal purpose of the charity is the spiritual, emotional, social, physical and material well-being of adults with disabilities who have lived or are living in long stay institutions in Moldova. In order to achieve its principal objective 4 homes for such adults have been set up since 2006 to provide life-long support and as normal a life as possible within the community. The homes are named Casa Bucuriei, Casa Matei, Casa Alex and Casa Ana. Each of them is staffed by Moldovans who are employed by Fundatia Casa Mea and supported by supervision, staff meetings and training. All members of staff have a job description and terms of service. There are strong links with the local churches in the villages in which each of the houses is situated and staff are drawn from those local churches.

Achievements and Performance

Ann Lewington became the new committee secretary in January 2022 and her skills have undoubtedly enhanced the smooth running of our meetings. In the same month Jay Lewington began training with Brian Topley and by the end of the year Jay was providing

monthly financial analysis for the trustees while Brian continued running the charity's accounting system. Towards the end of the year it was decided that Brian would continue running the accounting system and produce the final 2022 accounts plus his report, and that from January 2023 Jay would fully assume the role of treasurer and commence running a different accounting system.

A 30% increase in salaries for staff in Moldova was agreed and implemented from the end of January 2022. This was necessary to meet Moldovan Government requirements for minimum wage standards and also to keep in step with developments across the NGO sector. It was also agreed that contracts, responsibilities and job descriptions would be reviewed. Unpaid leave was regularly discussed. A new policy regarding children in the houses was formulated and implemented.

Fully comprehensive insurance cover for the charity minibus was taken out together with house insurance for each of the 4 houses.

Several plots of potential land for the 5th house were explored but for various reasons did not result in purchases. At the time of writing a further plot of land is being explored. Finances are available to purchase a plot of land and to begin the construction of the house and agreement has been reached that now is a suitable time to pursue this.

The 6 women in Casa Bucuriei who have been gaining in skills and independence over the years had their staff support level reduced by mutual agreement so that they now are alone at nights when the single staff member is not on duty – this works out to 3 or 4 nights a week. This has worked very well to date.

The trustees proposed that Marc Schyrr should be approached about becoming a trustee which had happened by the end of the year.

Ben and Esther Smith and their 2 boys bought a house in the village of Truseni and alongside language study, Ben began to become regularly involved in the work of Casa Mea for part of each week. His role includes advising, supporting, evaluating and training. They acquired their residency permits for a year.

Training sessions took place during the year for all the staff of Casa Mea.

A proposal was made and accepted that 2 people from the UK which could include trustees and others with relevant experience should undertake an annual visit to the work to offer advice, evaluation and training to staff of Casa Mea. Self-assessment together with the trustee's views would be combined into an action plan developed for the service which would be subsequently monitored. A structural framework was agreed by the trustees.

A new procedure for authorising and recording financial payments within the charity was agreed in November.

An English web-site for the charity was set up and new English brochures were printed and began to be distributed.

Financial Review

Income for the year 2022 totalled £62k from voluntary donations and Gift Aid claimed from HMRC. This is less than our 2021 income which include four individual, one-off donations totalling £68k for the proposed fifth house. As we receive no grants, and as a matter of policy we make no appeals, our income is always liable to fluctuation.

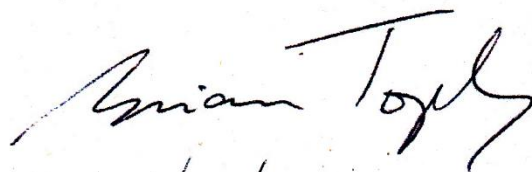
In the General fund we brought forward £59k from 2021 and received income of £59k during 2022. Our expenditure was £100k making a balance in the General fund at year end of £18k. Together with a few other minor fund balances our total assets at year-end were £117k.

We continue to hold £96.3k in reserve that was given specifically to fund the opening of a 5th house of which £25k is deposited in an investment account at United Trust Bank.

Expenditure during the year totalled £101.6k including *Grants to Institutions* of £92.6k to Fundația Casa Mea for salaries of our Moldovan staff and for the day-to-day running costs of our 4 houses. We made *Grants to Individuals* of £6.8k including personal gifts to various people in Moldova and to a missionary couple who have begun working with Fundația Casa Mea in Moldova. No personal expenses were paid to trustees or any other individual during 2022.

Brian Topley

Signed on behalf of the board of Trustees


16/10/23

INDEPENDENT EXAMINATION

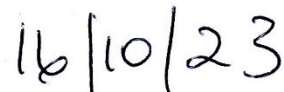
I, Andrew James Lee, being a Fellow of the Chartered Association of Certified Accountants (FCCA), confirm that I have carried out an independent examination of the accounts and financial system for Casa Mea UK (registered charity number 1175421).

As a result of carrying out this examination, I would confirm that I have not identified any matters of concern to be drawn to the attention of the Trustees or the Charity Commission. I would further confirm that I am content with the format of the accounts and the accounting records kept, and that these records agree with the accounts. Finally, I am also content that all of the Directions, as set out in the Charity Commission guidance entitled "Independent examination of charity accounts: Directions and guidance for examiners (CC32)", have been adequately satisfied.

I would also confirm that this independent examination and certification has been provided free of charge.

Signed: 

Andrew Lee, FCCA

Date: 

Casa Mea UK - 1175421
Statement of Financial Activities
For the period from 01 January 2022 to 31 December 2022

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
<i>Income and endowments from:</i>					
Donations and legacies	58,996	2,568	—	61,564	141,823
Other income	432	—	—	432	673
Total income	59,428	2,568	—	61,997	142,497
<i>Expenditure on:</i>					
Expenditure on charitable activities	91,561	9,894	—	101,455	84,605
Other expenditure	140	—	—	140	175
Total expenditure	91,701	9,894	—	101,595	84,780
Gains / losses on investment assets	—	—	—	—	—
Net income / (expenditure) resources before transfer	(32,272)	(7,325)	—	(39,598)	57,716
<i>Transfers</i>					
Gross transfers between funds - in	500	10,000	—	10,500	250
Gross transfers between funds - out	(10,500)	—	—	(10,500)	(250)
<i>Other recognised gains / losses</i>					
Gains on revaluation, fixed assets, charity's own use	—	—	—	—	—
Net movement in funds	(42,272)	2,674	—	(39,598)	57,716
<i>Reconciliation of funds</i>					
Total funds brought forward	63,059	93,737	—	156,797	99,080
Total funds carried forward	20,787	96,412	—	117,199	156,797

Casa Mea UK - 1175421**Balance Sheet detailed**

		As at 31/12/2022	As at 31/12/2021
Current assets			
	1501: Lloyds bank account	91,091.64	99,486.33
	1506: United Trust Bank	25,000.00	25,425.00
	Z05: Accounts Receivable	1,107.97	34,661.38
	Total Current assets	117,199.61	159,572.71
Liabilities			
	Z04: Accounts Payable	—	2,775.00
	Total Liabilities	—	2,775.00
	Net Asset surplus (deficit)	117,199.61	156,797.71
Reserves			
	Excess / (deficit) to date	(39,598.10)	57,716.74
	Z01: Starting balances	156,797.71	99,080.97
	Total Reserves	117,199.61	156,797.71

Represented by Funds		
Unrestricted	18,526.15	59,061.49
Designated	2,261.43	3,998.28
Restricted	96,412.03	93,737.94
Endowment	—	—
Total	117,199.61	156,797.71

Casa Mea UK - 1175421
Statement of Assets and Liabilities (by code)
As at: 31 December 2022

Class and nominal code	General	Designated	Restricted	Endowment	Total	Last year
Current assets - Cash at bank and in hand						
1501 : Lloyds bank account	20,418.18	2,261.43	68,412.03	—	91,091.64	99,486.33
1502 : Nationwide Loyalty Saver B Topley	(3,000.00)	—	3,000.00	—	—	—
1506 : United Trust Bank	—	—	25,000.00	—	25,000.00	25,425.00
Total	17,418.18	2,261.43	96,412.03	—	116,091.64	124,911.33
Current assets - Debtors						
Z05 : Accounts Receivable	1,107.97	—	—	—	1,107.97	34,661.38
Total	1,107.97	—	—	—	1,107.97	34,661.38
Liabilities - Creditors: Amounts falling due in one year						
Z04 : Accounts Payable	—	—	—	—	—	2,775.00
Total	—	—	—	—	—	2,775.00
Net total assets	18,526.15	2,261.43	96,412.03	—	117,199.61	156,797.71
Represented by						
Unrestricted - General	18,526.15	—	—	—	18,526.15	59,061.49
Designated - Indvsupp	—	—	—	—	—	805.85
Designated - Passage	—	1,761.43	—	—	1,761.43	3,192.43
Designated - MAIBINEACA	—	500.00	—	—	500.00	—
Restricted - BENESTHER	—	—	2,774.09	—	2,774.09	100.00
Restricted - FifthHouse	—	—	93,637.94	—	93,637.94	93,637.94
Total	18,526.15	2,261.43	96,412.03	—	117,199.61	156,797.71

Casa Mea UK - 1175421
Prepayments and accruals - Details
Selected period: 01 January 2022 to 31 December 2022

Reference	Cheque	Audit Number	Date	Account	Code description	Debit	Credit	Description	Fund	Fund Type	Voided	Rec
Residual of Galina's		1001079	01/01/2022	1201	Grants to individuals	—	1,525.00	Residual of Galina's Fund	GALINA	Res		
		1001087	01/01/2022	1201	Grants to individuals	—	1,250.00		BENESTHER	Res		
Residual of Galina's		1001079	01/01/2022	Z04	Accounts Payable	1,525.00	—	Residual of Galina's Fund	GALINA	Res		
		1001087	01/01/2022	Z04	Accounts Payable	1,250.00	—		BENESTHER	Res		
Total						2,775.00	2,775.00					

Casa Mea UK - 1175421
Income 'accruals' - Details
Selected period: 01 January 2022 to 31 December 2022

Reference	Cheque	Audit Number	Date	Account	Code description	Debit	Credit Description	Fund	Fund Type	Voided	Rec
2021 claim		1001089	01/01/2022	1101	Gift Aided income	3,836.28	— 2021 claim	General	Unr		
2021 claim		1001090	01/01/2022	1101	Gift Aided income	125.00	— 2021 claim	MyChildMy	Des		
2021 claim		1001088	01/01/2022	1102	Gift Aid tax claim	500.00	— 2021 claim	BENESTHE R	Res		
Final 2021 claim		1001051	01/01/2022	1102	Gift Aid tax claim	106.25	— Final 2021 claim	General	Unr		
Catchup		1001314	31/12/2022	1102	Gift Aid tax claim	—	412.50 Catchup	General	Unr		
2022 accrual		1001313	31/12/2022	1102	Gift Aid tax claim	—	695.47	General	Unr		
Gifts via UFM		1001029	01/01/2022	1103	Non-GA donations	2,792.00	— Gifts via UFM	General	Unr		
Gifts via UFM		1001028	01/01/2022	1103	Non-GA donations	805.85	— Gifts via UFM	Indvsupp	Des		
Gifts via UFM		1001027	01/01/2022	1103	Non-GA donations	25,000.00	— Gifts via UFM	FifthHouse	Res		
Heath Church Mission		1001036	01/01/2022	1103	Non-GA donations	1,496.00	— Heath Church Missionary	General	Unr		
Gifts via UFM		1001028	01/01/2022	Z05	Accounts Receivable	—	805.85 Gifts via UFM	Indvsupp	Des		
Gifts via UFM		1001027	01/01/2022	Z05	Accounts Receivable	—	25,000.00 Gifts via UFM	FifthHouse	Res		
Gifts via UFM		1001029	01/01/2022	Z05	Accounts Receivable	—	2,792.00 Gifts via UFM	General	Unr		
Heath Church Mission		1001036	01/01/2022	Z05	Accounts Receivable	—	1,496.00 Heath Church Missionary	General	Unr		
2021 claim		1001089	01/01/2022	Z05	Accounts Receivable	—	3,836.28 2021 claim	General	Unr		
Final 2021 claim		1001051	01/01/2022	Z05	Accounts Receivable	—	106.25 Final 2021 claim	General	Unr		
2021 claim		1001088	01/01/2022	Z05	Accounts Receivable	—	500.00 2021 claim	BENESTHE R	Res		
2021 claim		1001090	01/01/2022	Z05	Accounts Receivable	—	125.00 2021 claim	MyChildMy	Des		
2022 accrual		1001313	31/12/2022	Z05	Accounts Receivable	695.47	—	General	Unr		
Catchup		1001314	31/12/2022	Z05	Accounts Receivable	412.50	— Catchup	General	Unr		
Total						35,769.35	35,769.35				

Casa Mea UK - 1175421
Fund movement summary
Selected period: 01 January 2022 to 31 December 2022

Fund	Fund Balances brought forward	Incoming Resources	Outgoing Resources	Transfers	Gains and Losses	Journal Entries	Fund balances Carried forward
BENESTHER - Ben & Esther Smith	100	2,568	9,894	10,000	—	—	2,774
Indvsupp - Individual support	805	—	805	—	—	—	—
Passage - Passage	3,192	—	1,431	—	—	—	1,761
General - General fund	59,061	59,428	89,464	(10,500)	—	—	18,526
MAIBINEACA - Mai bine Acasa	—	—	—	500	—	—	500
FifthHouse - 5th House	93,637	—	—	—	—	—	93,637
Totals	156,797	61,997	101,595	—	—	—	117,199

Casa Mea UK - 1175421**Trial balance
As at: 31 December 2022**

Nominal code	Class	Debit	Credit
1101 - Gift Aided income	Income	—	10,190.72
1102 - Gift Aid tax claim	Income	—	8,241.00
1103 - Non-GA donations	Income	—	43,133.24
1105 - Interest	Income	—	432.23
1200 - Grants to institutions	Expenditure	92,620.00	—
1201 - Grants to individuals	Expenditure	6,780.00	—
1202 - Maintenance	Expenditure	112.79	—
1205 - Bank charges	Expenditure	140.00	—
1206 - Miscellaneous costs	Expenditure	(2.50)	—
1207 - Literature	Expenditure	514.00	—
1208 - Trustee expenses	Expenditure	1,431.00	—
1501 - Lloyds bank account	Current assets	91,091.64	—
1506 - United Trust Bank	Current assets	25,000.00	—
Starting balance	Reserves	—	156,797.71
Z05 - Accounts Receivable	Current assets	1,107.97	—
Totals		218,794.90	218,794.90

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