

Casa Mea UK

Trustees Report and Financial Statements

Year ending: 31st December 2023

Charity registration number: 1175421

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Charity information

Address

Heronston, Old Mill Road, Lisvane, Cardiff, CF14 0XP

Trustees

Miss Emma Coalter

Mrs Jenny McMillan

Dr Carwyn Shires

Mr Tim Toase (Joint Chair)

Mrs Kezia Toase (Joint Chair)

Mr Paul Willis

Miss Patricia Wiltshire (name changed to Mrs Patricia Jones in May 2023)

Mr Brian Topley (resigned 28th October 2023)

Miss Maureen Wise

Mr Marc Schyrr

Officers

Dr Jay Lewington (Treasurer)

Mrs Ann Lewington (Committee secretary)

Auditor

Andrew Lee

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 Fundatia Casa Mea in Moldova where this work takes place.

Trustee's Report

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, four 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.

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.

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 who are 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 four community homes which run for a total of twenty-one adults with disabilities at different locations in the country. The first home was established in 2006. Visits have continued to large institutions for adults with disabilities in Moldova. A Summer camp was held in August 2023 and services have continued to be held in the institution.

The website continues to be active and the trustees are monitoring activity to assist with further developing this. There is both an English and Romanian version of the website.

Organisational Structure and Decision-making processes

The trustees and officers met together five times during 2023 and all of these meetings were held virtually via Zoom. Two of these meetings were additional special meetings. The first special meeting was called to discuss and vote on changes to the Trust Deed relating to online meetings. It was agreed that virtual meetings would continue due to

trustees being located in different parts of the UK. However, it was recognised that it would be helpful to convene a face-to-face meeting on an occasional basis. Marc Schyrr was accepted as a new trustee. Tim and Kezia Toase were also approved as new joint chairpersons of the trustees. The second special meeting was convened to discuss the potential purchase of a plot of land for a fifth house, as well as plans to separate land off from one of the houses to establish a further house there. Brian Topley resigned as a trustee in October 2023. The Trustee board recognised the significant contribution that Brian had made over many years with thanks.

The practice of involving one of the four 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.

Seven of the trustees were able to visit the work during the year and brought back first-hand reports, including audits. In addition to those visits there is very regular telephone contact via Whatsapp.

Achievements and Performance

It has been recognised that the ongoing war in Ukraine continues to have an impact on Moldova in many ways. There has been substantial increase in energy costs, groceries, and household items.

Fifth house

During 2023, the trustees agreed to commence building an additional fifth house on the site of one of the other houses (Casa Ana). Attempts to purchase a new standalone site for the fifth house were not successful. An architect from the UK visited Moldova and liaised with the trustee board, as well as architects and staff in Moldova to draw up suitable plans for the building. It is anticipated that the building work will commence in 2024. Discussions have been had regarding who may come out of the institution into these houses.

Developments in Fundatia Casa Mea

A man living in one of the institutions was keen to move to one of our houses. However, after moving to the house, he struggled with the transition and decided he wished to move back to the institution again. He was supported in this. Consequently, another man moved in and has been settling in well with the other men. He has expressed his joy at living there.

Ben and Esther Smith and their family continue to support the work from their home in Truseni in Moldova. Ben is continuing with language study alongside being involved in the work of Casa Mea. He continues to advise, support, evaluate and train staff. Ben has introduced a service user feedback form which he completes with those living in the houses at regular intervals. This has been a really helpful tool to gather opinions and feedback directly from those living in the houses. Ben and Esther and the family had a period of furlough from September 2023 for the birth of their daughter.

Management and governance

There were also developments in our management and governance. Work began on a partnership agreement between Casa Mea UK and Fundatia Casa Mea. Members of the trustee board worked with the team in Moldova to finalise this. It is hoped this will be signed off in 2024. Work was also carried out during the year to improve our ability to effectively monitor grants provided to Fundatia Casa Mea. A trial of our “How are we doing” document was completed when two of the trustees visited Moldova. The aim is for this to be completed with staff as a collaborative document and feedback be provided to staff. Additionally, an audit document was created to be used on visits. Two of the trustees used this audit document in their visit to Moldova in November 2023, providing comments on the welfare and condition of those supported in the houses. A pilot electronic financial monitoring system was introduced in one of the houses in Moldova to assist with more accurate monitoring and financial planning, with the plan to expand this to all the houses in 2024. There were also significant steps forward with our cash payment record and courier agreement, with final drafts in circulation ready to be approved in January 2024.

Volunteers

We have benefited greatly from our volunteers, who have worked hard to assist us. Ann Lewington continues to facilitate the smooth running of meetings as secretary, writing and compiling the minutes and agendas, including many other additional aspects. Our treasurer Jay Lewington has provided the trustee board with invaluable financial data, analysis, and advice throughout 2023. Jay’s monthly financial reports, analysis, advice, and forecasting have been exceptionally helpful in aiding the trustee’s decision making for the betterment of the charity and the charitable aims.

The image shows two handwritten signatures in black ink. The signature on the left is 'Toase' with a horizontal line above it, likely representing Tim Toase. The signature on the right is 'Kicase', likely representing Kezia Toase.

Financial Review for the year 01 January 2023 to 31 December 2023

Accounts are prepared on an accrual basis according to Charities SORP (FRS102).

Income & Expenditure

Gross Income was £88,335

Gross Spending on charitable activities was £111,013, including the first payment of £25,540 from a restricted reserve fund held for the building of a 5th community home. This payment covered professional fees and other administrative activities in preparation for the start of building in 2024.

There was a net (loss) of (£22,678)

Excluding payments from the reserve fund for the 5th community home there was a net gain of £2862.

Principal Funding Sources

Principal sources of income were from donations made by individuals, Giftaid and donations from churches and other organisations. A large proportion of donors make regular donations.

The charity was not in receipt of any income from government contracts or government grants

A total of £87,849 was received from individuals (£31,703), Giftaid (£6,818), churches and other not for profit organisations (£49,329)

All donations were from UK individuals or UK not for profit organisations. No donations were received from corporate donors.

The single highest value donation received from an individual was an anonymous one-off donation of £10,000 restricted for the build of a 5th residence.

The single highest donation received from a related party was £1,700

Casa Mea UK is primarily a grant making charity so there was no income from trading activities or other charitable activities.

There was a change in the mix of donations with a lower proportion coming from churches and other not for profit organisations and proportionally more coming from individuals.

The number of both organisation donors and individual donors increased; which has reduced income risk should any one organisation or individual stop donating.

Expenditure in support of charitable purposes

Grant making is the main way that Casa Mea UK carries out its charitable purposes

The following grants were made

- a. £15,862 to individuals
- b. £94,145 to other Charities
- c. £0 to other organisations that are not charities.

One individual is a related party and received £412 during the accounting period

No payments were made to trustees.

All funds were spent in the Republic of Moldova in the form of grants to charities and individuals.

£59,612 was sent to Moldova in cash using couriers. All couriers were trustees or individuals known to the trustees. A procedure to track the journey of funds and receipt by the intended beneficiary were trialled during 2023 ready for full implementation in 2024.



Prepared on behalf of the trustees by Dr Jay Lewington (Treasurer)

Independent Examiners Report

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:

26/7/24

Balance Sheet

Casa Mea UK - 1175421

Balance Sheet Detail

		As at 31/12/2023	As at 31/12/2022
Current assets			
	Lloyds Current	12,237	91,092
	Lloyds Savings	55,934	
	United Savings	25,000	25,000
	Accounts receivable	1,351	1,108
	Total Current assets	94,522	117,200
Liabilities			
	Accounts payable		
	Total Liabilities		
	Net Asset surplus (deficit)	94,522	117,200
Reserves			
	Excess / (deficit) to date	(22,678)	(39,598)
	Starting Balances	117,200	156,798
	Total Reserves	94,522	117,200

Represented by Funds		
Unrestricted	12,580	18,526
Designated	2,657	2,261
Restricted	79,285	96,412
Endowment		
Total	94,522	117,200

Minor rounding discrepancies may occur in the totals if pence are not shown

Statement Of Financial Activities

Casa Mea UK - 1175421

Statement of Financial Activities

For the period from 01 January 2023 to 31 December 2023

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	Prior Year total funds
Income and endowments from:					
Donations and Legacies	23,938	7,765		31,703	61,564
Other Income	42,623	14,010		56,632	432
Total Income	66,560	21,775		88,335	61,996
Expenditure on:					
Expenditure on charitable activities	71,851	38,902		110,753	101,455
Other expenditure	260			260	140
Total Expenditure	72,111	38,902		111,013	101,595
Gains / losses on investments					
Net income / (expenditure) resources before transfer	(5,550)	(17,127)		(22,678)	(39,599)
Transfers					
Gross transfers between funds - in	2,361				10,500
Gross transfers between funds - out	(2,361)				(10,500)
Other recognised gains / losses					
Gains on revaluation, fixed assets, charity's own use					
Net movement in funds	(5,550)	(17,127)		(22,678)	(39,599)
Reconciliation of funds					
Total funds brought forward	20,788	96,412		117,200	156,797
Total funds carried forward	15,237	79,285		94,522	117,199

Minor rounding discrepancies may occur in totals if pence are not shown

Analysis of Income and Expenditure

Analysis of Income and Expenditure Selected Period: 01 January 2023 to 31 December 2023

	Unrestricted	Designated	Restricted	Endowment	Totals	
					This Year	Last Year
Income and endowments						
Donations and legacies						
Gift aided income (from individuals)	22,358	409	7,765		30,533	10,191
Gift aid tax claim	4,774	102	1,941		6,818	8,241
Non -Gift aid donations (from churches and institutions)	35,601	2,145	11,583		49,329	43,133
Cash Donations	1,170				1,170	
Donations and legacies Totals	63,904	2,657	21,289		87,849	61,565
Other Income						
Interest			486		486	432
Other Income totals			486		486	432
Income and endowments grand total	63,904	2,657	21,775		88,335	61,997
Expenditure						
Expenditure on charitable activities						
Gifts to Institutions	68,605				68,605	92,620
Gifts to individuals	2,500				2,500	6,780
Other Gifts						
Printing & Literature Costs	240				240	514
Invoiced Services	470				470	
Travel Costs						
Payments to Trustees						1,431
Other expenses for charitable aims						
Maintenance						113
Refunds received						
Postage	36				36	
Miscellaneous						(3)
Gifts to Ben & Esther Smith			8,255		8,255	
5th House Expenses			25,540		25,540	
Gifts To Vanya Barbu			4,695		4,695	
Gifts To Anea			412		412	
Unused8						
Unused21						
Unused22						
Expenditure on charitable activities Totals	71,851		38,902		110,753	101,455
Other Expenditure						
Other expenses not for charitable aims						
Bank Charges	260				260	140
Other Expenditure totals	260				260	140
Expenditure Grand totals	72,111		38,902		111,013	101,595

Fund Movement Summary

Casa Mea UK - 1175421

Fund Movement Summary Selected Period: 01 January 2023 to 31 December 2023

Fund	Fund Balances Brought Forward	Incoming Resources	Outgoing Resources	Transfers	Gains and losses	Fund Balances carried forward
General	18,526	63,904	(72,111)	2,261		12,580
Indvsupp						
Passage	1,761			(1,761)		
Carwyn&Galina		100		(100)		
Camp		2,557		100		2,657
MABINEAC	500			(500)		
UnusedD6						
UnusedD7						
UnusedD8						
UnusedD9						
UnusedD10						
Ben&Esther	2,774	6,125	(8,255)			644
5th House	93,638	10,486	(25,540)			78,584
Anea		413	(412)			1
Fr Vanya		4,751	(4,695)			56
UnusedR5						
Totals	117,200	88,335	(111,013)	0		94,522

Income and Expense Accruals

Casa Mea UK - 1175422

Income Accruals

Selected Period: 01 January 2023 to 31 December 2023

Reference	Date	Account	Code Description	Debit	Credit	Credit Description	Fund	Fund Type
	01/12/2023	Lloyds	Giftaid	-25.00			C General	Unrestricted
	01/12/2023	Lloyds	Giftaid	-17.50			C General	Unrestricted
	01/12/2023	Lloyds	Giftaid	-30.00			C General	Unrestricted
	01/12/2023	Lloyds	Giftaid	-12.50			C General	Unrestricted
	01/12/2023	Lloyds	Giftaid	-386.96			C General	Unrestricted
	01/12/2023	Lloyds	Giftaid	-104.61			C General	Unrestricted
	04/12/2023	Lloyds	Giftaid	-25.00			C General	Unrestricted
	04/12/2023	Lloyds	Giftaid	-250.00			C General	Unrestricted
	06/12/2023	Lloyds	Giftaid	-12.50			C General	Unrestricted
	07/12/2023	Lloyds	Giftaid	-6.25			C General	Unrestricted
	08/12/2023	Lloyds	Giftaid	-20.00			C General	Unrestricted
	08/12/2023	Lloyds	Giftaid	-25.00			C Ben&Esther	Restricted
	11/12/2023	Lloyds	Giftaid	-3.75			C General	Unrestricted
	12/12/2023	Lloyds	Giftaid	-7.50			C General	Unrestricted
	15/12/2023	Lloyds	Giftaid	-12.50			C General	Unrestricted
	15/12/2023	Lloyds	Giftaid	-125.00			C Ben&Esther	Restricted
	15/12/2023	Lloyds	Giftaid	-5.00			C Fr Vanya	Restricted
	19/12/2023	Lloyds	Giftaid	-6.25			C General	Unrestricted
	19/12/2023	Lloyds	Giftaid	-6.25			C Fr Vanya	Restricted
	19/12/2023	Lloyds	Giftaid	-50.00			C General	Unrestricted
	19/12/2023	Lloyds	Giftaid	-18.25			C General	Unrestricted
	20/12/2023	Lloyds	Giftaid	-2.50			C General	Unrestricted
	20/12/2023	Lloyds	Giftaid	-60.00			C General	Unrestricted
	22/12/2023	Lloyds	Giftaid	-25.00			C General	Unrestricted
	27/12/2023	Lloyds	Giftaid	-25.00			C Ben&Esther	Restricted
	24/12/2023	Lloyds	Giftaid	-25.00			C Ben&Esther	Restricted
	29/12/2023	Lloyds	Giftaid	-37.50			C General	Unrestricted
	01/12/2023	Lloyds	Giftaid	-25.83			C Camp	Designated
	31/12/2023	Lloyds	Giftaid		1138.56	Accounts Receivable	C General	Unrestricted
	31/12/2023	Lloyds	Giftaid		25.82	Accounts Receivable	C Camp	Designated
	31/12/2023	Lloyds	Giftaid		175.00	Accounts Receivable	C Ben&Esther	Restricted
	31/12/2023	Lloyds	Giftaid		£11.25	Accounts Receivable	C Fr Vanya	Restricted
Total				-1350.65	1350.63			

There were no Expense accruals