

Company Registration Number - 12392968

The Charity Registration Number is -1195158

CASA DE ORACION UK LTD

Report and Accounts

31 January 2021



Casa de Oración
U. K.

CASA DE ORACION UK LTD

Charity registration number: 1195158

Company number: 12392968

Registered Office Address: 111 Miles Road, Mitcham, CR4 3GE

Trustees' annual report (including Directors' report) for the period 1 February 2021 to 31 January 2022

The Board of Directors (who are also Trustees of Casa De Oracion UK Ltd for the purposes of Charity law) present their report and the financial statements for the year ended 31 January 2022.

Reference and Administrative Information

Charity name: CASA DE ORACION UK LTD. The charity is also known by its operating name, CASA DE ORACION UK.

Charity registration number: 1195158

Company number: 12392968

Registered Office Address: 111 Miles Road, Mitcham, CR4 3GE

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts. The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The following persons served as Trustees during the period ended 31 January 2022:

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

Corina Del Valle Rodriguez De Acosta

Marcelino Alberto Acosta Fernandez

Galo Rodrigo Espin Moncayo

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The main activities undertaken in relation to those purposes during the period.

The principal objective of the charity is alleviation of the poverty, the relief and assistance of persons facing financial hardship, sickness and poor health and the promotion of religious harmony for the benefit of the public.

In accordance with Section 4 of the Charities Act 2006 the trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

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Financial review

The charity's financial position at the end of the period ended 31 January 2022

The financial position of the charity on 31 January 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:

	2022
	£
Net Income	<u>24,040</u>
Unrestricted Revenue Funds available for the general purposes of the charity	22,585
Restricted Revenue Funds	1,455
Total funds	<u>24,040</u>

Financial review of the position at the reporting date, 31 January 2022.

The Charity raised £41,460 during the year.

Statement as to disclosure of information to auditors

The trustees state that so far as each of the trustees at the time this report was approved are aware:

a) There is no relevant audit information (as defined by section 418(3) of the Companies Act 2006) of which the auditors are unaware, and

b) The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and establish that the auditors are aware of that

Statement of the Directors Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP) .

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In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- 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;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the auditor in relation to the Trustees' report is limited to examining the report and ensuring that, the report is consistent with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies' regime.

Declarations

The company has taken advantage of the small companies' exemption in preparing the report above.

The trustees declare that they have approved the trustees' report (including directors' report) above.

Signed on behalf of the charity's trustees/directors:

Date: 27/10/2022

Corina Del Valle Rodriguez De Acosta

Director and Trustee

CASA DE ORACION UK LTD

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Independent examiner's report on the accounts

Report to the trustees/directors/ members of	CASA DE ORACION UK
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On accounts for the year ended	31 January 2022
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Charity no.:	1195158	Company no.:	12392968
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**Responsibilities
and basis of report**

I report to the charity trustees on my examination of the accounts of the Company for the year ended **31/01/2022**.

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

**Independent
examiner's
statement**

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:*Madalina Salariu***Date:**

24/10/2022

Name:

Elena Madalina Salariu, for and on behalf of Smart Accounting & Finance Services LLP

**Relevant professional
qualification(s) or body (if any):**

AAT membership number 20022396

Address:

128 City Road, London, EC1V 2NX

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Statement of financial activities (including summary income and expenditure account) for the period from 1 February 2021 to 31 January 2022

Recommended categories by activity	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
	£	£	£	£	£

Income (Note 5)**Income and endowments from:**

Donations and legacies	39,460	2,000	-	41,460	37,982
Total	39,460	2,000	-	41,460	37,982

Expenditure**Expenditure on:**

Raising funds	16,875	545	-	17,420	11,407
Total	16,875	545	-	17,420	11,407

**Net income/(expenditure)
before tax for the reporting
period**

Tax payable	-	-	-	-	-
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Net income/(expenditure) after tax before investment gains/(losses)	22,585	1,455	-	24,040	26,575
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Net gains/(losses) on investments	-	-	-	-	-
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Net income/(expenditure)	22,585	1,455	-	24,040	26,575
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Extraordinary items	-	-	-	-	-
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Transfers between funds	-	-	-	-	-
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Other recognised gains/(losses):					
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Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
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Other gains/(losses)	-	-	-	-	-
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Net movement in funds	22,585	1,455	-	24,040	26,575
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Reconciliation of funds:					
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Total funds brought forward	-	-	-	-	-
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Total funds carried forward	22,585	1,455	-	24,040	26,575
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A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations.

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CASA DE ORACION LTD - Balance Sheet as at 31 January 2022

	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
	£	£	£	£	£
Fixed assets					
Intangible assets	-	-	-	-	-
Tangible assets (Note 1.7)	3,647	-	-	3,647	1,003
Total fixed assets	3,647	-	-	3,647	1,003
Cash at bank and in hand	46,968	-	-	46,968	25,572
Total current assets	46,968	-	-	46,968	25,572
Net current assets/(liabilities)	46,968	-	-	46,968	25,572
Total assets less current liabilities	50,615	-	-	50,615	26,575
Total net assets or liabilities	50,615	-	-	50,615	26,575
Funds of the Charity					
Endowment funds	-	-	-	-	-
Restricted income funds	1,455	-	-	1,455	2,843
Unrestricted funds	22,585	-	-	22,585	23,732
Revaluation reserve	-	-	-	-	-
Fair value reserve	-	-	-	-	-
Total funds	24,040	-	-	24,040	26,575

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.



Corina Del Valle Rodriguez De Acosta

Trustee and Director

Approved by the board of trustees on 24 October 2022

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Notes to the Accounts for the period from 1 February 2021 to 31 January 2022**Note 1 Basis of preparation****1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

1.2 Going concern

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 1.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

1.5 Material prior year errors

No material prior year error has been identified in the reporting period (3.47 FRS102 SORP).

1.6 Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 2.

1.7 Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Plant and machinery 5 % straight line

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A regular annual review of the likelihood of asset impairment is undertaken.

1.8 Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

Note 2 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

Note 3 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

Note 4 Tangible fixed assets

	Land and Buildings £	Plant & Machinery £	Motor Vehicles £
Cost at 31 January 2021			
	-	1,147	-
Additions		3,331	
At 31 January 2022	-	4,478	-
Depreciation			
Charge for the period	-	831	-
At 31 January 2022	-	831	-
Net book value			
At 31 January 2022	-	3,647	-

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Note 5 Income and Expenditure account summary

	2022 £
At 1 February 2021	26,575
Surplus after tax for the year	24,040
At 31 January 2022	50,615

Note 6 Particulars of how particular funds are represented by assets and liabilities**At 31 January 2022**

	Unrestricted Funds £	Designated Funds £	Restricted funds £
Tangible Fixed Assets	3,647		-
Current Assets	46,317		
	50,615	-	

Note 7 Change in total funds over the period

	Funds brought forward from 2021	Movement in funds in 2022	Transfers between funds in 2022
	£	£	£
<i>Unrestricted and designated funds:</i>			
Unrestricted Revenue Funds	23,732	22,585	-
Total unrestricted and designated funds	23,732	22,585	-
Total restricted funds	2,843	1,455	-
Total charity funds	26,575	24,040	-

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Note 8 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £1 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.