

# AURORA CHRISTIAN ASSOCIATION

England & Wales - Charity number 1073190

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1999-01-06

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Rora House  
Halford  
Liverton  
Newton Abbot  
Devon  
TQ12 6HZ

**Phone** 01626821746

**Email** [info@rorahouse.org.uk](mailto:info@rorahouse.org.uk)

**Website** [www.rorahouse.org.uk/aca.htm](http://www.rorahouse.org.uk/aca.htm)

## Activities

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**Objects:** TO ADVANCE THE CHRISTIAN RELIGION AND TO RELIEVE POVERTY IN ROMANIA IN PARTICULAR BY SUPPORTING THE CHARITABLE WORKS OF THE ROMANIAN AURORA CHRISTIAN ASSOCIATION

**Activities:** Working in Romania with Aid Distribution, Feeding Program, Teaching Children (School & Kindergarten), Old People

## Classification

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- **How:** Other Charitable Activities
- **What:** The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

## Geography

- **Area of benefit:** ROMANIA
- Romania

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£58,301	£61,050	-	-
2023-12-31	£58,815	£107,813	-	-
2022-12-31	£82,272	£71,477	-	-
2021-12-31	£332,085	£90,781	-	-
2020-12-31	£57,677	£60,843	-	-

## Trustees

Name	Role	Appointed
ANNA OVENS		
MALCOLM JOHN FORD		
PAUL OVENS		
VERA ANN LACEY		

**AURORA CHRISTIAN ASSOCIATION**

England & Wales - Charity number 1073190

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# Accounts

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**Aurora Christian Association – Registered Charity 1073190**  
**Annual Trustees report – year ending 31.12.24**

This is an annual report for Aurora Christian Association (ACA), registered at Rora House, Halford, Liverton, Newton Abbot, Devon, TQ12 6HZ.

Current Trustees:

Mr Malcolm Ford  
Mr Paul Ovens  
Mrs Anna Ovens  
Mrs Vera Lacey

The work of ACA is headed up in the UK by Paul & Anna Ovens, along with many volunteers & sponsors. The work in Romania is headed up by a Romanian couple, Ioan & Miheala Neculoiu, also with many volunteers who work in the kindergartens, running clubs, building small houses, encouraging locals and helping the poor etc.

Irene Mahoney, who is from the UK, has been committed to the work of ACA in Romania for 11 years, and decided to relocate back to the UK in the autumn of 2024. Her input into the lives of those in the villages, especially the children with special needs, will be sorely missed. ACA thanks Irene for her commitment over the years and wish her all the best for her future back in the UK.

We continued to have many teams from the UK, from different charities and churches, travelling to Romania to help run holiday clubs and special events. Also we are grateful for visiting preachers who preach in the local churches that ACA support.

**Objectives & Activities**

The main objective of ACA is to support the poor, needy and vulnerable in Romania. The work is mainly centred in a village called Vulcan, approx 15km outside of the 2<sup>nd</sup> city of Brasov. We aim to help all who are in need, but encourage and train the people to support themselves.

ACA projects include:

- Two kindergarten classes, preparing the children for school
- Homework Club
- English Classes
- Supporting the Local School with essential supplies
- Essential Medical Support
- Building Projects
- Girls Clubs
- Providing food bags to needy families in the locality, once a month
- Providing bread to local families, in the village of Vulcan, twice a week

### **Front Room & Kitchen in Casa Betel (formerly the Canteen)**

A local enterprise (with the 2 organisers known to ACA) continue to use the old canteen rooms for clubs (mainly 'after school' clubs), such as music, English, craft, calligraphy, etc. They charge people to attend. The current arrangement with ACA is that we will not charge them rent for the space, but they are wholly responsible for all the bills (gas electric etc) and also on-going maintenance of the building. In addition to this, they are responsible for the safety and care of all visitors who attend clubs and activities in this area.

These clubs have been well received and are well attended.

### **Kindergarten**

The Kindergarten continues to be successful and is well attended. It is an example to all around (including the local authorities) on a clean, healthy and safe environment, including children leaving with an excellent learning standard for their age. Through gifts received ACA have been able to purchase some outside toys, and are investigating the possibility of building more permanent play equipment.

### **Local School, Vulcan**

We strongly believe that access to education should be available to all children, regardless of home situation, ethnic background or status. Although some things have changed and we no longer send uniforms from UK, over the past years we have helped the school purchase school books required for underprivileged kids who attend our local school. At the beginning of the school term (Sept 2024), ACA were informed that central government had given schools more money for each child, so they did not currently require us to help with buying books. ACA will support the local school with one off projects in the future.

### **Vocational School, Codlea**

ACA have continued to support the vocational school in Codlea, primarily with the help of sponsorship received from our friends in Norway. As well as being able to give the students Christmas bags, the teachers were recently able to buy resources for lessons.

### **Building**

Building projects continued as purchase of building materials allowed. In 2025, ACA are hoping to complete building a communal kitchen and dining room for an extended family.

### **Finances**

Donations to ACA remains stable, thus enabling the work to continue. We have used funds received in different ways, purchasing more items, especially food, in Romania, as we no longer send aid from UK. Following the donation of a large legacy this has particularly enabled building projects and safety maintenance on the charities properties.

ACA has also received specific funds for building projects, to improve housing, and funds for specific urgent medical needs.

Aurora Christian Association

Report and Accounts

31 December 2024

**Aurora Christian Association  
Report and accounts  
Contents**

	<b>Page</b>
Accountants' report	3
Income and expenditure account	4
Balance sheet	5
Notes to the accounts	6
Detailed Income and expenditure account	7
Detailed schedule to Income and expenditure account	8

**Aurora Christian Association  
Accountants' Report**

Accountants report to the Trustees on the preparation of the unaudited accounts of  
Aurora Christian Association.  
For the year ended 31 December 2024

We have prepared the Income and Expenditure Accounts, without carrying out an audit, from the books and records provided to us by Aurora Christian Association. We have received satisfactory answers to all of our questions and we confirm that the accounts on pages 4 to 8 are in accordance with the books and records.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

TS Partners Ltd  
Chartered Tax Advisors & Accountants

2-4 Gladstone Place,  
Newton Abbot,  
TQ12 2AN

24 March 2025

**Aurora Christian Association  
Profit and Loss Account  
for the year ended 31 December 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Turnover</b>	58,301	58,815
Administrative expenses	(61,050)	(107,813)
<b>Operating loss</b>	<u>(2,749)</u>	<u>(48,998)</u>
<b>Loss before taxation</b>	<u>(2,749)</u>	<u>(48,998)</u>
Tax on loss	-	-
<b>Loss for the financial year</b>	<u>(2,749)</u>	<u>(48,998)</u>

**Aurora Christian Association**  
**Registered number:**  
**Balance Sheet**  
**as at 31 December 2024**

	Notes	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	3	433	528
<b>Current assets</b>			
Cash at bank and in hand		222,410	225,064
<b>Net current assets</b>		222,410	225,064
<b>Net assets</b>		222,843	225,592
<b>Capital and reserves</b>			
Profit and loss account		222,843	225,592
<b>Shareholders' funds</b>		222,843	225,592

The statement of account was approved by the Trustees on the below date and signed on behalf of the trustees by:

Signed by:  
  
 Trustee CA1CB04826704F4...  
 Approved by the board on 24 March 2025

**Aurora Christian Association  
Notes to the Accounts  
for the year ended 31 December 2024**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Motor vehicles 18% Reducing balance

**2 Trustee Emoluments**

No Trustee received remuneration during the year

**3 Tangible fixed assets**

	<b>Motor vehicles £</b>
<b>Cost</b>	
At 1 January 2024	2,580
At 31 December 2024	<u>2,580</u>
<b>Depreciation</b>	
At 1 January 2024	2,052
Charge for the year	95
At 31 December 2024	<u>2,147</u>
<b>Net book value</b>	
At 31 December 2024	<u>433</u>
At 31 December 2023	<u>528</u>

**4 Unrestricted Funds**

	<b>2024 £</b>	<b>2023 £</b>
Net Income Resources for the Year	58,301	58,815
At 01 January 2024	-	-
Prior year adjustments	-	-
Net income resources for the year	<u>58,301</u>	<u>58,815</u>
At 01 January 2024	225,592	274,590
Surplus/(Deficit) for the year	(2,749)	(48,998)
At 31 December 2023	<u>222,843</u>	<u>225,592</u>

**Aurora Christian Association  
Detailed profit and loss account  
for the year ended 31 December 2024**

*This schedule does not form part of the statutory accounts*

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Sales</b>	58,301	58,815
Administrative expenses	(61,050)	(107,813)
<b>Operating loss</b>	<u>(2,749)</u>	<u>(48,998)</u>
<b>Loss before tax</b>	<u>(2,749)</u>	<u>(48,998)</u>

**Aurora Christian Association**  
**Detailed profit and loss account**  
**for the year ended 31 December 2024**

*This schedule does not form part of the statutory accounts*

	<b>2024</b>	<b>2023</b>
	£	£
<b>Sales</b>		
General income	11,751	4,545
Sponsor income	36,254	36,709
Gifts for specific items	-	1,343
Ebay Sales / Amazon	216	41
Interest received	56	32
Gift aid received	10,024	16,145
	<u>58,301</u>	<u>58,815</u>
<b>Administrative expenses</b>		
Employee costs:		
Travel and subsistence	200	-
Motor expenses	468	409
Other motor expenses	2,075	1,674
	<u>2,743</u>	<u>2,083</u>
General administrative expenses:		
Medicines	38	33
Printing, postage and stationery	68	195
Sponsors cash to Romania	55,650	97,750
Tithe on Legacy	500	-
For Cristina Masu (widow in bran)	-	5,513
Repay Overpayment to CAF	1,459	-
Gift	-	1,650
Depreciation	95	116
	<u>57,810</u>	<u>105,257</u>
Legal and professional costs:		
Accountancy fees	497	473
	<u>497</u>	<u>473</u>
	<u>61,050</u>	<u>107,813</u>

# Independent Examiner's Report on the Accounts (Accruals Accounts)

Report to the trustees/members of: AURORA CHRISTIAN ASSOCIATION

On accounts for the year ended: 31 DECEMBER 2024

Set out on pages: 1 - 6

Respective responsibilities of trustees and examiner The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for the year (under section 43(2) of the Charities Act 1993 (the Act) and that an independent examination is needed:

It is my responsibility to:

- examine the accounts (under section 43(3) of the Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention.

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 41 of the 1993 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

PA Menagh

Date: 5/6/2025

Name:

PAULA ANNE MENAGH

Relevant professional qualification or body:

MAAT ATT (FELLOW)

Address:

2-4 GLADSTONE PLACE  
NEWTON ABBOT  
DEVON  
TQ12 2AW

**AURORA CHRISTIAN ASSOCIATION**

England & Wales - Charity number 1073190

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# Accounts

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**Aurora Christian Association – Registered Charity 1073190**  
**Annual Trustees report – year ending 31.12.23**

This is an annual report for Aurora Christian Association (ACA), registered at Rora House, Halford, Liverton, Newton Abbot, Devon, TQ12 6HZ.

Current Trustees:

Mr Malcolm Ford  
Mr Paul Ovens  
Mrs Anna Ovens  
Mrs Vera Lacey

The work of ACA is headed up in the UK by Paul & Anna Ovens, along with many volunteers & sponsors. The work in Romania is headed up by a Romanian couple, Ioan & Miheala Neculoiu, also with many volunteers who work in the kindergartens, running clubs, building small houses, encouraging locals and helping the poor etc. Irene Mahoney, who is from the UK, is committed to the work of ACA in Romania and heads up the education side of the charity. It has been a difficult year for Irene, on a personal level, having lost both her Mum and Aunt in a short period of time, so she has spent some more time this year in the UK, with her family, grieving her Mum and Aunt. We continued to have many teams from the UK, from different charities and churches, travelling to Romania to help run holiday clubs and special events.

**Objectives & Activities**

The main objective of ACA is to support the poor, needy and vulnerable in Romania. The work is mainly centred in a village called Vulcan, approx 15km outside of the 2<sup>nd</sup> city of Brasov. We aim to help all who are in need, but encourage and train the people to support themselves.

ACA projects include:

- Two kindergarten classes, preparing the children for school
- Homework Club
- English Classes
- Supporting children in education by providing school uniforms, school books, and school items (pens, pencils, paper etc.)
- Supporting the Local School with essential supplies
- Essential Medical Support
- Building Projects
- Girls Clubs
- Providing food bags to needy families in the locality, once a month
- Providing bread to local families, in the village of Vulcan, twice a week

### **Front Room & Kitchen in Casa Betel (formerly the Canteen)**

The canteen never re-opened after Covid and Brexit.

A local enterprise (with the 2 organisers known to ACA) approached ACA with a view to using the old canteen space for clubs for local children. The Trustees and Managers of ACA felt this was a good use of the space and also a way to reach out to the local community.

The space was re-furnished inside, with new windows and doors put in. Also a new stair case and landscaping of the outside space, so that it was a secure and clean environment for visitors.

The organisers run clubs such as music, English, craft, calligraphy, etc. They charge people to attend. The current arrangement with ACA is that we will not charge them rent for the space, but they are wholly responsible for all the bills (gas electric etc) and also on-going maintenance of the building. In addition to this, they are responsible for the safety and care of all visitors who attend clubs and activities in this area.

### **Kindergarten**

The Kindergarten continues to be successful and is well attended. It is an example to all around (including the local authorities) on a clean, healthy and safe environment, including children leaving with an excellent learning standard for their age.

School Books were once again purchased in Sept 2023.

Building projects continued as purchase of building materials allowed. This included a porch and terrace / driveway for a lady in a wheelchair.

### **Finances**

Donations to ACA remains stable, thus enabling the work to continue. We have used funds received in different ways, purchasing more items, especially food, in Romania instead of sending aid from UK. Following the donation of a large legacy this has particularly enabled building projects and safety maintenance on the charities properties.

ACA has also received specific funds for building projects, to improve housing, and funds for specific urgent medical needs.

Aurora Christian Association

Report and Accounts

31 December 2023

**Aurora Christian Association  
Income and expenditure accounts  
Contents**

	<b>Page</b>
Accountants report	2
Income and expenditure account	3
Balance sheet	4
Notes to the accounts	5
Detailed Income and expenditure account	6
Detailed schedule to Income and expenditure account	7

**Aurora Christian Association  
Accountants' Report**

Accountants report to the Trustees on the preparation of the unaudited accounts of Aurora Christian Association.  
For the year ended 31 December 2023

We have prepared the Income and Expenditure Accounts, without carrying out an audit, from the books and records provided to us by Aurora Christian Association. We have received satisfactory answers to all of our questions and we confirm that the accounts on pages 3 to 7 are in accordance with the books and records.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

TS Partners Ltd  
Chartered Tax Advisors and Accountants

34 Devon Square  
Newton Abbot  
Devon  
TQ12 2HH

6 August 2024

**Aurora Christian Association  
Income and Expenditure Account  
for the year ended 31 December 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Income</b>		
General Income	58,815	82,272
Administrative expenses	(107,813)	(71,477)
<b>Operating (deficit)/surplus</b>	<u>(48,998)</u>	<u>10,795</u>
<b>Excess of expenditure over income</b>	<u>(48,998)</u>	<u>10,795</u>
<b>Excess of expenditure over income</b>	<u>(48,998)</u>	<u>10,795</u>

**Aurora Christian Association  
Balance Sheet  
as at 31 December 2023**

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	3	528	644
<b>Current assets</b>			
Cash at bank and in hand		225,064	273,946
<b>Net current assets</b>		225,064	273,946
<b>Net assets</b>		<u>225,592</u>	<u>274,590</u>
<b>Capital and reserves</b>			
Income and expenditure account		225,592	274,590
		<u>225,592</u>	<u>274,590</u>

The statement of account was approved by the Trustees on the below date and signed on behalf of the trustees by:

Trustee  
Date

**Aurora Christian Association**  
**Notes to the Accounts**  
**for the year ended 31 December 2023**

**1 Accounting policies**

***Basis of preparation***

These financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards and the Charities Statement of Recommended Practice, as applicable to small charities

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Motor vehicles 18% Reducing balance

**2 Trustee Emoluments**

No Trustee received remuneration during the year

**3 Tangible fixed assets**

	<b>Motor vehicles £</b>
<b>Cost</b>	
At 1 January 2023	2,580
At 31 December 2023	<u>2,580</u>
<b>Depreciation</b>	
At 1 January 2023	1,936
Charge for the year	116
At 31 December 2023	<u>2,052</u>
<b>Net book value</b>	
At 31 December 2023	<u>528</u>
At 31 December 2022	<u>644</u>

**4 Unrestricted Funds**

	<b>2023 £</b>	<b>2022 £</b>
Net Income Resources for the Year	58,815	82,272
At 01 January 2023	-	-
Prior year adjustments	-	-
Net income resources for the year	<u>58,815</u>	<u>82,272</u>
At 01 January 2023	274,590	263,795
Surplus/(Deficit) for the year	(48,998)	10,795
At 31 December 2023	<u>225,592</u>	<u>274,590</u>

**Aurora Christian Association**  
**Detailed schedule to income and expenditure account**  
**for the year ended 31 December 2023**

*This schedule does not form part of the statutory accounts*

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Income</b>	58,815	82,272
Administrative expenses	(107,813)	(71,477)
<b>Excess of expenditure over income</b>	<u>(48,998)</u>	<u>10,795</u>
<b>Excess of expenditure over income</b>	<u>(48,998)</u>	<u>10,795</u>

**Aurora Christian Association**  
**Detailed schedule of income and expenditure account**  
**for the year ended 31 December 2023**

*This schedule does not form part of the statutory accounts*

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Income</b>		
Sponsor income	36,709	37,800
Gifts for specific items	1,343	29,300
Interest received	32	13
Ebay Sales / Amazon	41	66
Gift aid received	16,145	10,783
General income	4,545	4,310
	<u>58,815</u>	<u>82,272</u>
<b>Expenditure/administrative expenses</b>		
Employee costs:		
Motor expenses	409	274
Other motor expenses	1,674	1,583
	<u>2,083</u>	<u>1,857</u>
General administrative expenses:		
Medicines	33	-
Printing, postage and stationery	195	214
Sponsors cash to Romania	97,750	61,450
Cash to Romania - Ukrainian Help / Needs	-	1,000
For Cristina Masu (widow in Bran)	5,513	900
Flights	-	1,127
Gift	1,650	1,300
Expenses Taken In Error	-	11
Tithe On Legacy	-	3,000
Depreciation	116	141
Sundry expenses	-	27
	<u>105,257</u>	<u>69,170</u>
Legal and professional costs:		
Accountancy fees	473	450
	<u>473</u>	<u>450</u>
	<u>107,813</u>	<u>71,477</u>

# Independent Examiner's Report on the Accounts (Accruals Accounts)

Report to the trustees/members of: **AURORA CHRISTIAN ASSOCIATION**

On accounts for the year ended: **31 DECEMBER 2023**

Set out on pages: **1-7**

Respective responsibilities of trustees and examiner The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for the year (under section 43(2) of the Charities Act 1993 (the Act) and that an independent examination is needed:

It is my responsibility to:

- examine the accounts (under section 43(3) of the Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention.

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 41 of the 1993 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

**PA Menagh**

Date:

**17/09/2024**

Name:

**PAULA ANNE MENAGH**

Relevant professional qualification or body:

**MAAT ATT (FELLOW)**

Address:

**34 DEVON SQUARE  
NEWTON ABBOT  
DEVON  
TQ12 2HH**

**AURORA CHRISTIAN ASSOCIATION**

England & Wales - Charity number 1073190

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# Accounts

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**Aurora Christian Association – Registered Charity 1073190**  
**Annual Trustees report – year ending 31.12.22**

This is an annual report for Aurora Christian Association (ACA), registered at Rora House, Halford, Liverton, Newton Abbot, Devon, TQ12 6HZ.

Current Trustees:

Mr Malcolm Ford  
Mr Paul Ovens  
Mrs Anna Ovens  
Mrs Vera Lacey

The work of ACA is headed up in the UK by Paul & Anna Ovens, along with many volunteers who pack food, clothes, Christmas shoeboxes etc. The work in Romania is headed up by a Romanian couple, Ioan & Miheala Neculoiu, also with many volunteers who work in the kindergartens, running clubs etc. Irene Mahoney, who is from the UK, is fully committed to the work of ACA in Romania and heads up the education side of the charity. We continued to have many teams from the UK, from different charities and churches, travelling to Romania to help run holiday clubs and special events.

**Objectives & Activities**

The main objective of ACA is to support the poor, needy and vulnerable in Romania. The work is mainly centred in a village called Vulcan, approx 15km outside of the 2<sup>nd</sup> city of Brasov. We aim to help all who are in need, but encourage and train the people to support themselves.

ACA projects include:

- Two kindergarten classes, preparing the children for school
- Homework Club
- English Classes
- Supporting children in education by providing school uniforms, school books, and school items (pens, pencils, paper etc.)
- Supporting the Local School with essential supplies
- Essential Medical Support
- Building Projects
- Girls Clubs
- Providing food bags to needy families in the locality, once a month
- Providing bread to local families, in the village of Vulcan, twice a week

**Canteen**

Following its closure due to Covid, ACA decided not to re-open the canteen. We felt it had run its course and served its purpose to help families feed their children. Since entering into the EU, families have more opportunities for work, and the general standard of living has increased.

However there are still very poor families that need help, so ACA decided to provide bread twice a week and a food bag of essential items once a month.

The canteen will be re-furbished to be used for other activities in the village, including the summer camp for kids.

### **Kindergarten**

During Covid, the old workshop was completely gutted and renovated to house the two kindergarten classes. The older class moved in upstairs in April 2021 and the younger group, downstairs, in January 2023.

School Books were purchased in Sept 2022 but Uniforms were not distributed.

Building projects continued as purchase of building materials allowed.

### **Finances**

Donations to ACA remains stable, thus enabling the work to continue. We have used funds received in different ways, purchasing more items, especially food, in Romania instead of sending aid from UK.

ACA has also received specific funds for building projects, to improve housing, and funds for specific urgent medical needs.

ACA also received some specific donations to help with Ukrainian refugees who had fled to Romania. ACA were able to offer accommodation to 3 families over a period of approx. 10 months.

Aurora Christian Association

Report and Accounts

31 December 2022

**Aurora Christian Association  
Income and expenditure accounts  
Contents**

	<b>Page</b>
Accountants report	2
Income and expenditure account	3
Balance sheet	4
Notes to the accounts	5
Detailed Income and expenditure account	6
Detailed schedule to Income and expenditure account	7

**Aurora Christian Association  
Accountants' Report**

Accountants report to the Trustees on the preparation of the unaudited accounts of  
Aurora Christian Association.

For the year ended 31 December 2022

We have prepared the Income and Expenditure Accounts, without carrying out an audit, from the books and records provided to us by Aurora Christian Association. We have received satisfactory answers to all of our questions and we confirm that the accounts on pages 3 to 7 are in accordance with the books and records.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

TS Partners Ltd  
Chartered Tax Advisors and Accountants

34 Devon Square  
Newton Abbot  
Devon  
TQ12 2HH

25 May 2023

**Aurora Christian Association  
Income and Expenditure Account  
for the year ended 31 December 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Income</b>		
General Income	82,272	332,085
Administrative expenses	(71,477)	(90,781)
<b>Operating surplus</b>	<u>10,795</u>	<u>241,304</u>
<b>Excess of expenditure over income</b>	<u>10,795</u>	<u>241,304</u>
<b>Excess of expenditure over income</b>	<u>10,795</u>	<u>241,304</u>

**Aurora Christian Association  
Balance Sheet  
as at 31 December 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	3	644	785
<b>Current assets</b>			
Cash at bank and in hand		<u>273,946</u>	<u>263,010</u>
		273,946	263,010
<b>Net current assets</b>		<u>273,946</u>	<u>263,010</u>
<b>Net assets</b>		<u>274,590</u>	<u>263,795</u>
<b>Capital and reserves</b>			
Income and expenditure account		274,590	263,795
		<u>274,590</u>	<u>263,795</u>

The statement of account was approved by the Trustees on the below date and signed on behalf of the trustees by:

Trustee *Alcove*  
Date 5-6.2023

**Aurora Christian Association**  
**Notes to the Accounts**  
**for the year ended 31 December 2022**

**1 Accounting policies**

***Basis of preparation***

These financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards and the Charities Statement of Recommended Practice, as applicable to small charities

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Motor vehicles 18% Reducing balance

**2 Trustee Emoluments**

No Trustee received remuneration during the year

**3 Tangible fixed assets**

	<b>Motor vehicles £</b>
<b>Cost</b>	
At 1 January 2022	2,580
At 31 December 2022	<u>2,580</u>
<b>Depreciation</b>	
At 1 January 2022	1,795
Charge for the year	141
At 31 December 2022	<u>1,936</u>
<b>Net book value</b>	
At 31 December 2022	<u>644</u>
At 31 December 2021	<u>785</u>

**4 Unrestricted Funds**

	<b>2022 £</b>	<b>2021 £</b>
Net Income Resources for the Year	82,272	332,085
At 01 January 2022	-	-
Prior year adjustments	-	-
Net income resources for the year	<u>82,272</u>	<u>332,085</u>
At 01 January 2022	263,795	22,491
Surplus/(Deficit) for the year	10,795	241,304
At 31 December 2022	<u>274,590</u>	<u>263,795</u>

**Aurora Christian Association**  
**Detailed schedule to income and expenditure account**  
**for the year ended 31 December 2022**

*This schedule does not form part of the statutory accounts*

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Income</b>	82,272	332,085
Administrative expenses	(71,477)	(90,781)
<b>Excess of expenditure over income</b>	<u>10,795</u>	<u>241,304</u>
<b>Excess of expenditure over income</b>	<u>10,795</u>	<u>241,304</u>

**Aurora Christian Association**  
**Detailed schedule of income and expenditure account**  
**for the year ended 31 December 2022**

*This schedule does not form part of the statutory accounts*

	2022	2021
	£	£
<b>Income</b>		
Sponsor income	37,800	46,829
Gifts for specific items	29,300	275,120
Interest received	13	1
Ebay Sales / Amazon	66	-
Gift aid received	10,783	3,720
General income	4,310	6,415
	<u>82,272</u>	<u>332,085</u>
<b>Expenditure/administrative expenses</b>		
Employee costs:		
Sundries	-	-
Gifts received for specific people	-	-
Food	-	-
Clothes	-	-
Motor expenses	274	241
Other motor expenses	1,583	2,786
	<u>1,857</u>	<u>3,027</u>
Premises costs:		
Cleaning materials	-	-
	<u>-</u>	<u>-</u>
General administrative expenses:		
Medicines	-	-
Printing, postage and stationery	214	180
Carriage to Romania	-	2,022
Barn roof repairs	-	-
Cash to Romania for Building projects	-	-
Sponsors cash to Romania	61,450	56,915
Cash to Romania - Ukrainian Help / Needs	1,000	-
For Cristina Masu (widow in Bran)	900	-
Flights	1,127	-
Gift	1,300	-
Expenses Taken In Error	11	-
Books to Romania	-	-
Bins and waste	-	-
Depreciation	141	172
Sundry expenses	27	-
	<u>69,170</u>	<u>87,304</u>
Legal and professional costs:		
Accountancy fees	450	450
	<u>450</u>	<u>450</u>
	<u>71,477</u>	<u>90,781</u>

# Independent Examiner's Report on the Accounts (Accruals Accounts)

Report to the trustees/members of:

AURORA CHRISTIAN ASSOCIATION

On accounts for the year ended:

31 DECEMBER 2022

Set out on pages:

1-7

Respective responsibilities of trustees  
and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for the year (under section 43(2) of the Charities Act 1993 (the Act) and that an independent examination is needed:

It is my responsibility to:

- examine the accounts (under section 43(3) of the Act):
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's  
statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention.

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 41 of the 1993 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act have not been met: or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: PA Menagh

Date: 5/6/2023

Name: PAULA ANNE MENAGH

Relevant professional qualification or  
body:

MAAT ATT (FELLOW)

Address: 34 DEVON SQUARE  
NEWTON ABBOT  
DEVON  
TQ12 2HM.

**AURORA CHRISTIAN ASSOCIATION**

England & Wales - Charity number 1073190

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# Accounts

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**Aurora Christian Association – Registered Charity 1073190**  
**Annual Trustees report – year ending 31.12.21**

This is an annual report for Aurora Christian Association (ACA), registered at Rora House, Halford, Liverton, Newton Abbot, Devon, TQ12 6HZ.

Current Trustees:

Mr Malcolm Ford  
Mr Paul Ovens  
Mrs Anna Ovens  
Mrs Vera Lacey

The work of ACA is headed up in the UK by Paul & Anna Ovens, along with many volunteers who pack food, clothes, Christmas shoeboxes etc. The work in Romania is headed up by a Romanian couple, also with many volunteers who work in the kindergartens, canteen, running clubs etc. Irene Mahoney, who is from the UK, is fully committed to the work of ACA in Romania and heads up the education side of the charity. We continued to have many teams from the UK, from different charities and churches, travelling to Romania to help run holiday clubs and special events.

**Objectives & Activities**

The main objective of ACA is to support the poor, needy and vulnerable in Romania. The work is mainly centred in a village called Vulcan, approx 15km outside of the 2<sup>nd</sup> city of Brasov. We aim to help all who are in need, but encourage and train the people to support themselves.

ACA projects include:

- Two kindergarten classes, preparing the children for school
- Homework Club
- English Classes
- Supporting children in education by providing school uniforms, school books, and school items (pens, pencils, paper etc.)
- Supporting the Local School with essential supplies
- Essential Medical Support
- Building Projects
- Girls Clubs

## **COVID-19**

As we all know, the global pandemic of covid-19 happened in 2020, and continued with us through to 2021.

As a result a lot of the ACA activities had to be closed. The canteen remains closed, and we have decided not to re-open it, and instead ACA purchased food in bulk in Romania and distributed food bags to those who used to attend the canteen. The food bags and bread projects are still on-going.

The kindergartens opened and closed in line with government regulation. The other clubs and activities were stopped during 2020, but re-started in 2021. We refurbished an old workshop for one of the kindergarten classes and this was officially opened in April 2021. The other room used for the second kindergarten class was refurbished as well. Both with new furniture, upgraded facilities etc.

School Books were purchased in Sept 2021 but Uniforms were not distributed.

We managed to send a lorry of aid in April 2021, but due to the new regulations following Brexit, and rising costs and endless paperwork, we decided not to send any more aid via this means.

Building projects continued as purchase of building materials allowed.

## **Finances**

Donations to ACA remains stable, thus enabling the work to continue. We have used funds received in different ways, purchasing more items, especially food, in Romania instead of sending aid from UK.

ACA has also received specific funds for building projects, to improve housing, and funds for specific urgent medical needs.

ACA was extremely blessed with a large legacy from overseas during 2021.

**Aurora Christian Association**

**Report and Accounts**

**31 December 2021**

**Aurora Christian Association  
Income and expenditure accounts  
Contents**

	Page
Accountants report	2
Income and expenditure account	3
Balance sheet	4
Notes to the accounts	5
Detailed income and expenditure account	6
Detailed schedule to income and expenditure account	7

**Aurora Christian Association  
Accountants' Report**

Accountants report to the Trustees on the preparation of the unaudited accounts of  
Aurora Christian Association.  
For the year ended 31 December 2021

We have prepared the Income and Expenditure Accounts, without carrying out an audit, from the books and records provided to us by Aurora Christian Association. We have received satisfactory answers to all of our questions and we confirm that the accounts on pages 3 to 7 are in accordance with the books and records.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

TS Partners Ltd  
Chartered Tax Advisors and Accountants

43A Devon Square  
Newton Abbot  
Devon  
TQ12 2HH

12 July 2022

**Aurora Christian Association  
Income and Expenditure Account  
for the year ended 31 December 2021**

	2021 £	2020 £
<b>Income</b>		
General Income	332,085	57,677
Administrative expenses	(90,781)	(60,843)
<b>Operating surplus/(deficit)</b>	<u>241,304</u>	<u>(3,166)</u>
<b>Excess of expenditure over Income</b>	<u>241,304</u>	<u>(3,166)</u>
<b>Excess of expenditure over Income</b>	<u>241,304</u>	<u>(3,166)</u>

**Aurora Christian Association  
Balance Sheet  
as at 31 December 2021**

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	3	785	957
<b>Current assets</b>			
Cash in hand		-	-
Cash at bank and in hand		263,010	21,534
		<u>263,010</u>	<u>21,534</u>
<b>Net current assets</b>		263,010	21,534
<b>Net assets</b>		<u>263,795</u>	<u>22,491</u>
<b>Capital and reserves</b>			
Income and expenditure account		263,795	22,491
		<u>263,795</u>	<u>22,491</u>

The statement of account was approved by the Trustees on the below date and signed on behalf of the trustees by:

Trustee  
Date

**Aurora Christian Association  
Notes to the Accounts  
for the year ended 31 December 2021**

**1 Accounting policies**

***Basis of preparation***

These financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards and the Charities Statement of Recommended Practice, as applicable to small charities

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Motor vehicles 18% Reducing balance

**2 Trustee Emoluments**

No Trustee received remuneration during the year

**3 Tangible fixed assets**

	Motor vehicles £
<b>Cost</b>	
At 1 January 2021	2,580
At 31 December 2021	<u>2,580</u>
<b>Depreciation</b>	
At 1 January 2021	1,623
Charge for the year	172
At 31 December 2021	<u>1,795</u>
<b>Net book value</b>	
At 31 December 2021	<u>785</u>
At 31 December 2020	<u>957</u>

**4 Unrestricted Funds**

	2021 £	2020 £
Net Income Resources for the Year	332,085	62,032
At 01 January 2021	-	7,956
Prior year adjustments	-	-
Net income resources for the year	<u>332,085</u>	<u>67,677</u>
At 01 January 2021	22,491	25,657
Surplus/(Deficit) for the year	241,304	(3,166)
At 31 December 2021	<u>263,795</u>	<u>22,491</u>

**Aurora Christian Association**  
**Detailed schedule to income and expenditure account**  
**for the year ended 31 December 2021**

*This schedule does not form part of the statutory accounts*

	2021 £	2020 £
Income	332,085	57,677
Administrative expenses	(90,781)	(60,843)
Excess of expenditure over income	<u>241,304</u>	<u>(3,166)</u>
Excess of expenditure over income	<u>241,304</u>	<u>(3,166)</u>

**Aurora Christian Association**  
**Detailed schedule of Income and expenditure account**  
**for the year ended 31 December 2021**

*This schedule does not form part of the statutory accounts*

	2021	2020
	£	£
<b>Income</b>		
Sponsor income	46,829	39,609
Gifts for specific items	275,120	8,600
Interest received	1	3
Gift aid received	3,720	-
General income	6,415	9,055
	<u>332,085</u>	<u>57,677</u>
<b>Expenditure/administrative expenses</b>		
Employee costs:		
Sundries	-	20
Gifts received for specific people	-	-
Food	-	-
Clothes	-	-
Motor expenses	241	133
Other motor expenses	2,786	1,022
	<u>3,027</u>	<u>1,175</u>
Premises costs:		
Cleaning materials	-	209
	<u>-</u>	<u>209</u>
General administrative expenses:		
Medicines	-	-
Printing, postage and stationery	180	217
Carriage to Romania	2,022	3,644
Barn roof repairs	-	-
Cash to Romania for Building projects	-	-
Sponsors cash to Romania	56,915	54,900
Bins and waste	-	48
Depreciation	172	210
Sundry expenses	-	-
	<u>87,304</u>	<u>59,019</u>
Legal and professional costs:		
Accountancy fees	450	440
	<u>450</u>	<u>440</u>
	<u>90,781</u>	<u>60,843</u>

# Independent Examiner's Report on the Accounts (Accruals Accounts)

Report to the trustees/members of: AURORA CHRISTIAN ASSOCIATION

On accounts for the year ended: 31 DECEMBER 2021

Set out on pages: 1 - 7

Respective responsibilities of trustees and examiner The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for the year (under section 43(2) of the Charities Act 1993 (the Act) and that an independent examination is needed:

It is my responsibility to:

- examine the accounts (under section 43(3) of the Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent examiner's statement In connection with my examination, no matter has come to my attention.

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 41 of the 1993 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

PA Menagh

Date: 9/9/2022

Name:

PAULA ANN MENAGH

Relevant professional qualification or body:

ASSOCIATION OF ACCOUNTING TECHNICIANS

Address:

34 DEVON SQUARE  
NEWTON ABBOT  
DEVON  
TQ12 2HH.

**AURORA CHRISTIAN ASSOCIATION**

England & Wales - Charity number 1073190

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# Accounts

---

**Aurora Christian Association – Registered Charity 1073190**  
**Annual Trustees report – year ending 31.12.20**

This is an annual report for Aurora Christian Association (ACA), registered at Rora House, Halford, Liverton, Newton Abbot, Devon, TQ12 6HZ.

Current Trustees:

Mr Malcolm Ford  
Mr Paul Ovens  
Mrs Anna Ovens  
Mrs Vera Lacey

The work of ACA is headed up in the UK by Paul & Anna Ovens, along with many volunteers who pack food, clothes, Christmas shoeboxes etc. The work in Romania is headed up by a Romanian couple, also with many volunteers who work in the kindergartens, canteen, running clubs etc. Irene Mahoney, who is from the UK, is fully committed to the work of ACA in Romania and heads up the education side of the charity. We continued to have many teams from the UK, from different charities and churches, travelling to Romania to help run holiday clubs and special events.

**Objectives & Activities**

The main objective of ACA is to support the poor, needy and vulnerable in Romania. The work is mainly centred in a village called Vulcan, approx 15km outside of the 2<sup>nd</sup> city of Brasov. We aim to help all who are in need, but encourage and train the people to support themselves.

ACA projects include:

- A canteen – feeding 80 children and up to 20 adults, one hot meal a day
- Two kindergarten classes, preparing the children for school
- Homework Club
- English Classes
- Supporting children in education by providing school uniforms, school books, and school items (pens, pencils, paper etc.)
- Supporting the Local School with essential supplies
- Essential Medical Support
- Building Projects
- Girls Clubs
- Aid is collected in UK and shipped to Romania (including food, clothes, bikes etc)

## **COVID-19**

As we all know, the global pandemic of covid-19 happened in 2020, and continued with us through to 2021.

As a result a lot of the ACA activities had to be closed. The canteen remains closed, and instead ACA purchased food in bulk in Romania and distributed food bags to those who used to attend the canteen.

The kindergartens opened and closed in line with government regulation. The other clubs and activities were stopped during 2020, but re-started in 2021.

School Books were not purchased in 2020 and Uniforms were not distributed, as the schools were closed.

Building projects continued as purchase of building materials allowed.

## **Finances**

Donations to ACA remains stable, thus enabling the work to continue. We have used funds received in different ways, purchasing more items, especially food, in Romania instead of sending aid from UK.

ACA has also received specific funds for building projects, to improve housing, and funds for specific urgent medical needs.

Client  
Ref

Aurora Christian Association

Report and Accounts

31 December 2020

**Aurora Christian Association  
Income and expenditure accounts  
Contents**

	<b>Page</b>
Accountants report	2
Income and expenditure account	3
Balance sheet	4
Notes to the accounts	5
Detailed Income and expenditure account	6
Detailed schedule to Income and expenditure account	7

**Aurora Christian Association  
Accountants' Report**

Accountants report to the Trustees on the preparation of the unaudited accounts of  
Aurora Christian Association.  
For the year ended 31 December 2020

We have prepared the Income and Expenditure Accounts, without carrying out an audit, from the books and records provided to us by Aurora Christian Association. We have received satisfactory answers to all of our questions and we confirm that the accounts on pages 3 to 7 are in accordance with the books and records.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

TS Partners Ltd  
Chartered Tax Advisors and Accountants

Office 21, The Business Centre  
2 Cattedown Road  
Plymouth  
Devon  
PL4 0EG

16 September 2021

**Aurora Christian Association  
Income and Expenditure Account  
for the year ended 31 December 2020**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>Income</b>		
General Income	57,677	71,729
Administrative expenses	(60,843)	(52,618)
<b>Operating (deficit)/surplus</b>	<u>(3,166)</u>	<u>19,111</u>
<b>Excess of expenditure over income</b>	<u>(3,166)</u>	<u>19,111</u>
<b>Excess of expenditure over income</b>	<u>(3,166)</u>	<u>19,111</u>

**Aurora Christian Association  
Balance Sheet  
as at 31 December 2020**

	Notes	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets	3	957	1,167
<b>Current assets</b>			
Cash in hand		-	166
Cash at bank and in hand		21,534	24,324
		<u>21,534</u>	<u>24,490</u>
<b>Net current assets</b>		<u>21,534</u>	<u>24,490</u>
<b>Net assets</b>		<u>22,491</u>	<u>25,657</u>
<b>Capital and reserves</b>			
Income and expenditure account		22,491	25,657
		<u>22,491</u>	<u>25,657</u>

The statement of account was approved by the Trustees on the below date and signed on behalf of the trustees by:

Trustee  
Date

*Akover*

*27.9.2021*

**Aurora Christian Association**  
**Notes to the Accounts**  
**for the year ended 31 December 2020**

**1 Accounting policies**

***Basis of preparation***

These financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards and the Charities Statement of Recommended Practice, as applicable to small charities

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Motor vehicles 18% Reducing balance

**2 Trustee Emoluments**

No Trustee received remuneration during the year

**3 Tangible fixed assets**

	<b>Motor vehicles</b>
	<b>£</b>
<b>Cost</b>	
At 1 January 2020	
At 31 December 2020	2,580
	<u>2,580</u>
<b>Depreciation</b>	
At 1 January 2020	
Charge for the year	1,413
At 31 December 2020	210
	<u>1,623</u>
<b>Net book value</b>	
At 31 December 2020	957
At 31 December 2019	<u>1,167</u>

**4 Unrestricted Funds**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Net Income Resources for the Year		
At 1 January 2020	<u>62,032</u>	<u>77,368</u>
Prior year adjustments	7,956	6,980
Net income resources for the year	<u>-</u>	<u>-</u>
	<u>57,677</u>	<u>71,729</u>
At 01 January 2020	<u>25,657</u>	6,546
Surplus/(Deficit) for the year	(3,166)	<u>19,111</u>
At 31 December 2020	<u>22,491</u>	<u>25,657</u>

**Aurora Christian Association**  
**Detailed income and expenditure account**  
**for the year ended 31 December 2020**  
*This schedule does not form part of the statutory accounts*

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>Income</b>	57,677	71,729
Administrative expenses	(60,843)	(52,618)
<b>Excess of expenditure over income</b>	<u>(3,166)</u>	<u>19,111</u>
<b>Excess of expenditure over income</b>	<u>(3,166)</u>	<u>19,111</u>

**Aurora Christian Association**  
**Detailed schedule to the income and expenditure account**  
**for the year ended 31 December 2020**

*This schedule does not form part of the statutory accounts*

	2020	2019
	£	£
<b>Income</b>		
Sponsor income		
Gifts for specific items	39,809	37,740
Interest received	8,800	25,742
Gift aid received	3	4
General income	-	1,751
	<u>9,065</u>	<u>6,492</u>
	<u>57,677</u>	<u>71,729</u>
 <b>Expenditure/administrative expenses</b>		
Employee costs:		
Sundries	20	32
Gifts received for specific people	-	200
Food	-	480
Clothes	-	63
Motor expenses	133	125
Other motor expenses	<u>1,022</u>	<u>1,254</u>
	<u>1,175</u>	<u>2,154</u>
Premises costs:		
Cleaning materials	209	64
	<u>209</u>	<u>64</u>
General administrative expenses:		
Medicines	-	600
Printing, postage and stationery	217	618
Carriage to Romania	3,644	9,010
Barn roof repairs	-	336
Cash to Romania for Building projects	-	3,000
Sponsors cash to Romania	54,900	36,060
Bins and waste	48	-
Depreciation	210	256
Sundry expenses	<u>-</u>	<u>94</u>
	<u>59,019</u>	<u>49,974</u>
Legal and professional costs:		
Accountancy fees	440	426
	<u>440</u>	<u>426</u>
	<u>60,843</u>	<u>52,618</u>

# Independent Examiner's Report on the Accounts (Accruals Accounts)

Report to the trustees/members of:

AURORA CHRISTIAN ASSOCIATION

On accounts for the year ended:

31 DECEMBER 2020

Set out on pages:

1 - 7

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for the year (under section 43(2) of the Charities Act 1993 (the Act) and that an independent examination is needed:

It is my responsibility to:

- examine the accounts (under section 43(3) of the Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention.

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 41 of the 1993 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act have not been met: or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

PA Menash

Date:

21/9/2021

Name:

PAJLA ANN MENASH

Relevant professional qualification or body:

ASSOCIATION OF ACCOUNTING TECHNICIANS  
(MEMBER)

Address:

43A DEVON SQUARE

NEWTON ABBOT

DEVON TS12 2HH