

**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.

Aurora Christian Association

Report and Accounts

31 December 2020

**Aurora Christian Association  
Income and expenditure accounts  
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**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

*Alkover*

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>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>
Net Income Resources for the Year		
At 1 January 2020	62,032	77,368
Prior year adjustments	7,956	6,980
Net income resources for the year	<u>57,677</u>	<u>71,729</u>
At 01 January 2020	25,657	6,546
Surplus/(Deficit) for the year	(3,166)	19,111
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	-	94
	<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:

PASJA ANN MENASH

Relevant professional qualification or body:

ASSOCIATION OF ACCOUNTING TECHNICIANS  
(MEMBER)

Address:

43A DEVON SQUARE  
NEWTON ABBOT  
DEVON TS12 2HH