

**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**  
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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 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>		<u>263,010</u>	<u>21,534</u>
<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	15% Reducing balance
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**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>69,988</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	241,304	(3,166)
Excess of expenditure over income	241,304	(3,166)

**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**  
Name: **PAULA ANN MENAGH**

Date: **9/9/2022**

Relevant professional qualification or body: **ASSOCIATION OF ACCOUNTING TECHNICIANS**

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