

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 2nd 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
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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 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**

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

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

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

Alcove
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

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

4 Unrestricted Funds

	2022 £	2021 £
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

	2022 £	2021 £
Income	82,272	332,085
Administrative expenses	(71,477)	(90,781)
Excess of expenditure over income	<u>10,795</u>	<u>241,304</u>
 Excess of expenditure over income	 <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 £
Income		
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>
Expenditure/administrative expenses		
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 2HH.