

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 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

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-furbished 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
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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 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**

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

Aurora Christian Association
Balance Sheet
as at 31 December 2023

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

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

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

4 Unrestricted Funds

	2023 £	2022 £
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

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

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

	2023	2022
	£	£
Income		
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>
 Expenditure/administrative expenses		
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
Name: **PAULA ANNE MENAGH**

Date:

17/09/2024

Relevant professional qualification or
body:

MAAT ATT (FELLOW)

Address:

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