

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 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 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
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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 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**

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

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

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

Anna Owens

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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

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

4 Unrestricted Funds

	2024 £	2023 £
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

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

	2024	2023
	£	£
Sales		
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>
Administrative expenses		
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:

PAUL ANNE MENAGH

Relevant professional qualification or
body:

MAAT ATT (FELLOW)

Address:

**2-4 GLADSTONE PLACE
NEWTON ABBOT
DEVON
TQ12 2AW**