

AURORA FOUNDATION FOR PEOPLE ABUSED IN CHILDHOOD

England & Wales · Charity number 1119145

Details

Other names	AURORA FOUNDATION LIMITED, AURORA HEALTH FOUNDATION LIMITED
Status	Registered
Legal form	Charitable company
Company number	05973221
Registered	2007-05-10
Register	View on the Charity Commission register

Contact

Address	Aurora Foundation Liberty House 81-83 Victoria Road Surbiton Surrey KT6 4NS
Phone	020 8541 1951
Email	info@aurorafoundation.org.uk
Website	www.aurorafoundation.org.uk

Activities

Objects: The objects of the Charity ("the Objects") are (1) the provision of specialised counselling and psychotherapy; therapeutic community support and bodywork therapies to promote preserve and protect good physical and mental health with the emphasis upon recovery exclusively for adult survivors of childhood trauma/abuse be that sexual, physical, emotional, psychological, spiritual and/or other forms of abuse including neglect. To also raise awareness of the negative post-traumatic effects of childhood abuse and campaign for the prevention of childhood abuse in the form of appropriate training and other activities to various stakeholders. (2) Nothing in the articles shall authorise an application of the property of the charity for purposes which are not charitable in accordance with section 7 of the Charities and Trustee Investment (Scotland) Act 2005 and/or section 2 of the Charities Act (Northern Ireland) 2008.(3) For the purposes of these Articles of Association the Charity's Area of Benefit is the United Kingdom.

Activities: Provision of therapeutic services mainly for adult survivors of childhood sexual abuse, but also for survivors of childhood physical, emotional and psychological abuse. In addition, the charity has developed a particular focus on helping adult survivors of female sexual abuse in childhood.

Classification

- **How:** Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** LONDON
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£116,150	£120,586	-	-
2024-03-31	£102,131	£102,487	-	-
2023-03-31	£90,635	£103,225	-	-
2022-03-31	£75,945	£108,070	-	-
2021-03-31	£137,644	£87,137	-	-

Trustees

Name	Role	Appointed
Jane Street		2018-03-12
Natasha Bain		2022-03-11
Rick Henderson		2021-07-12

AURORA FOUNDATION FOR PEOPLE ABUSED IN CHILDHOOD

England & Wales - Charity number 1119145

Accounts

REGISTERED COMPANY NUMBER: 05973221 (England and Wales)
REGISTERED CHARITY NUMBER: 1119145
SCOTTISH CHARITY NUMBER: SC052670

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

FOR

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED
LIMITED BY GUARANTEE**

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED
LIMITED BY GUARANTEE**

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FOR THE YEAR ENDED 31 MARCH 2025**

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**AURORA FOUNDATION FOR PEOPLE ABUSED IN
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

The Trustees who are also Directors of the Charity for the purposes of the Companies Act 2006, present their report with the financial statements of the Charity for the year ended 31 March 2025. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) and Companies Act 2006.

OBJECTIVES AND ACTIVITIES

Our objects

The provision of counselling and support to promote, preserve and protect good physical and mental health for adult survivors of physical, emotional, psychological, spiritual and sexual abuse:

- To be an influential, independent and effective provider of support services for adult survivors of childhood trauma
- To provide individual counselling and support undertaken by trained counsellors /therapists and counsellors in training in private, anonymous and peaceful surroundings.
- To ensure that all therapeutic work undertaken is carried out within clearly defined boundaries of time, place and confidentiality and that the Aurora Team work in accordance with a specific Code of Conduct.

Activities and achievements

The Aurora Foundation for People Abused in Childhood Limited (Aurora) was conceived by Susannah Faithful in 2006, incorporated as a company in October 2006 and registered as a charity in England and Wales in May 2007. During this financial year Aurora was registered as a charity in Scotland (in July 2023).

The Core Team at Aurora consisted of the Chief Executive Officer and a team of counsellors/psychotherapists. Aurora services were delivered by self-employed therapist/counsellors and by counsellors in training. All Aurora Team members were DBS checked. Services throughout the year up to 31 March 2025 were delivered by 9 therapists supervised by two clinical supervisors.

Aurora is an organisational member of the British Association for Counselling and Psychotherapy (BACP). This means it works within the BACP Framework for Ethical Practice in Counselling and Psychotherapy, is subject to its complaints procedure and meets its required benchmarks for high quality services. Aurora is also a member of The Survivors Trust, a national umbrella agency for over a hundred specialist voluntary agencies working in the field of sexual abuse and rape.

Key activities and achievements during the year were:

- The delivery of 1351 counselling sessions (1076 in previous year) and 22 assessments (13 in previous year) to a total of 55 individuals (40 in previous year)
- Development of new website to be rolled out in early 2025.

FINANCIAL REVIEW

Key financial performance indicators

The trustees consider the financial position of the charity to be satisfactory. During the year, the charity generated £116,150 (2024:£102,131) in income and a Deficit of £4,236 (2024: Deficit £356).

Reserves policy

It is our policy to aim for reserves to cover 6 months of costs to maintain the running of the charity to meet its future obligations.

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is controlled by its governing documents, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Aurora Foundation for People Abused in Childhood (Aurora) was incorporated as a company (limited by guarantee without share capital) in October 2006. The organisation was also registered as a charity in England and Wales in May 2007 and as a charity in Scotland in July 2023. Aurora's governing documents are the Memorandum and Articles of Association.

The objects of Aurora are the provision of counselling and support to promote, preserve and protect good physical and mental health for adult survivors of physical, emotional, psychological, spiritual and sexual abuse.

Governance and Management

The Trustees of Aurora are normally elected for three years and may stand for re-election at the end of that period. They are all unpaid volunteers and may claim reasonable out of pocket expenses. No Trustee claimed any expenses during the period of this report.

The Trustees are responsible for the governance of Aurora. They agree the strategic direction for the charity and its major areas of work and help to resolve competing demands which may be placed on the organisation. A minimum of 4 Board of Trustee meetings are held each year.

The day to day management of the charity is carried out by Chief Executive Officer.

Mission Statement

Aurora's mission is "Helping People Abused in Childhood".

Vision

Aurora's Vision is to be a nationally recognised centre of excellence for helping people abused in childhood and this vision consists of three strands:

- Development and expansion of the organisation to set up day therapy services in other parts of the UK
- Development of a short stay 24 hour residential facility to provide intensive therapeutic services for people in crisis.
- Development of a training consultancy to equip other agencies and individuals with the necessary knowledge and skills for working effectively with people abused childhood.

Values

Our mission and our vision are underpinned by a set of values where we offer services that:

- Recognise the centrality and views of the client in all Aurora's work
- Recognise therapists and personnel as Aurora's greatest resource
- Maintain equality, fairness, honesty, respect & dignity throughout our services
- Expect professionalism, competency and accountability
- Focus on meeting needs, evidence based outcomes and measurements of quality
- Ensure the strategic, business and other organisational competencies required to succeed are in place.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
05973221 (England and Wales)

Registered Charity number
1119145

Registered office
Liberty House
81-83 Victoria Road
Surbiton
KT6 4NS

Trustees
Jane Street (Chair)
Claire Barcham
Rick Henderson
Natasha Bain

Directors
Claire Barcham (Resigned on 05 November 2025)
Jane Street
Rick Henderson

Independent Examiner
Charles Osei, BSc (Hons), MSc, FCIE, AFA, ATA, MCIPP
Flat 3, 11 Rochdale Way, Deptford, London, SE8 4LY

Scottish Charity number
SC052670

Company Secretary
Anthony Nicholas Gauntlett

Chief Executive Officer
Nick Gauntlett

Bankers
The Co-operative Bank
Head Office
PO Box 101, 1 Ballon Street,
Manchester - M60 4EP

Approved by order of the board of trustees on 8 December 2025 and signed on its behalf by:



Jane Street - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED**

Registered Charity No. 1119145

Scottish Charity: SC052670

Independent Examiner's report on the financial statements

To the trustees of Aurora Foundation For People Abused In Childhood Limited

I report to the charity trustees on my examination of the accounts of the Trust for the year ended 31 March 2025.

Respective responsibilities of Trustees and independent examiner

As the trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Basis of independent examiner's statement

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 44 (1) (c) of the 2005 Act and section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Company is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of [named body] which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the accounts do not accord with those records with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED**



Charles Osei, BSc (Hons), MSc, FCIE, AFA, ATA, MCIPP

Membership No: 29418940

Date: 17th December 2025

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED
LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted funds £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,551	80,580	82,131	78,021
Charitable activities					
Therapist fees	4	33,488	-	33,488	23,738
Other income	3	531	-	531	372
Total		35,570	80,580	116,150	102,131
EXPENDITURE ON					
Charitable activities					
Therapist fees and other related costs	5	40,083	72,650	112,733	95,395
Other		5,013	2,640	7,653	7,092
Total		45,096	75,290	120,386	102,487
NET INCOME/(EXPENDITURE)		(9,526)	5,290	(4,236)	(356)
RECONCILIATION OF FUNDS					
Total funds brought forward		15,505	10,277	25,782	26,138
TOTAL FUNDS CARRIED FORWARD		5,979	15,567	21,546	25,782

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
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LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL POSITION
31 MARCH 2025**

	Notes	Unrestricted funds £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	11	150	-	150	197
CURRENT ASSETS					
Debtors	12	500	-	500	500
Cash at bank		6,559	15,567	22,126	27,115
		<u>7,059</u>	<u>15,567</u>	<u>22,626</u>	<u>27,615</u>
CREDITORS					
Amounts falling due within one year	13	(1,230)	-	(1,230)	(2,030)
		<u>5,829</u>	<u>15,567</u>	<u>21,396</u>	<u>25,585</u>
NET CURRENT ASSETS					
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>5,979</u>	<u>15,567</u>	<u>21,546</u>	<u>25,782</u>
NET ASSETS					
		<u>5,979</u>	<u>15,567</u>	<u>21,546</u>	<u>25,782</u>
FUNDS					
Unrestricted funds:	14				
General fund				5,979	15,505
Restricted funds:					
Restricted fund				15,567	10,277
TOTAL FUNDS					
				<u>21,546</u>	<u>25,782</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED
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**STATEMENT OF FINANCIAL POSITION - continued
31 MARCH 2025**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 8 December 2025 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Jane Street', written in a cursive style.

Jane Street - Trustee

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The charity continues to provide a wide range of support services to individuals abused in their childhood which meets its objectives as a public benefit entity.

The accounts are prepared in sterling which is the functional currency of the company, rounded to nearest pound.

COMPANY STATUS

The company is a private company limited by guarantee, registered in England and Wales. The members are listed in the trustees report. In the event of the company being wound up, every member is liable to contribute a sum not exceeding £10.

The address of the registered office of the charity is given on page 3.

INCOMING RESOURCES

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Where there are terms or conditions attached to incoming resources, particularly grants, then these terms or conditions must be met before the income is recognised as the entitlement condition will not be satisfied until that point. Where terms or conditions have not been met or uncertainty exists as to whether they can be met then the relevant income is not recognised in the year but deferred and shown on the balance sheet as deferred income.

Income receivable from charitable activities are for counselling services provided by the charity.

RESOURCES EXPENDED

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 15% on reducing balance

TAXATION

The charity is exempt from corporation tax on its charitable activities.

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

1. ACCOUNTING POLICIES - continued

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further details of each fund are disclosed in note 16.

DEBTORS

Debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

CREDITORS

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of fund to a third part and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

GOING CONCERN

The trustees believe that there are no material uncertainties related to events or conditions that may cast significant doubt upon the charity's ability to continue as a going concern.

CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In preparing the financial statements, the trustees were not required to make any estimates or judgements which materially affect reported income, expenses, assets, liabilities or disclosure of contingent assets and liabilities.

FINANCIAL INSTRUMENTS

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognized in the charity balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognized amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

1. ACCOUNTING POLICIES - continued

DEBTORS

BASIC FINANCIAL ASSETS

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

CLASSIFICATION OF FINANCIAL LIABILITIES

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

BASIC FINANCIAL LIABILITIES

Basic financial liabilities, including creditors, bank loans and loans from fellow group companies that are classified as debt, are initially recognized at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payment discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Donations	1,551	-	1,551	6,221
Grants	-	80,580	80,580	71,800
	<u>1,551</u>	<u>80,580</u>	<u>82,131</u>	<u>78,021</u>

Restricted grants includes £50,580 received from National Lottery and £30,000 received from City Bridge Trust was received to provide counselling and support services.

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

3. OTHER INCOME

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Interest received	<u>531</u>	-	<u>531</u>	<u>372</u>

4. INCOME FROM CHARITABLE ACTIVITIES

		2025 £	2024 £
Counselling fee received	Activity Therapist fees	<u>33,488</u>	<u>23,738</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £
Therapist fees and other related costs	<u>112,733</u>

6. SUPPORT COSTS

	Support cost £
Other resources expended	<u>7,653</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Depreciation - owned assets	<u>47</u>	<u>31</u>

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	8,021	70,000	78,021
Charitable activities			
Therapist fees	23,738	-	23,738
Other income	372	-	372
Total	<u>32,131</u>	<u>70,000</u>	<u>102,131</u>
EXPENDITURE ON			
Charitable activities			
Therapist fees and other related costs	25,395	70,000	95,395
Other	7,092	-	7,092
Total	<u>32,487</u>	<u>70,000</u>	<u>102,487</u>
NET INCOME/(EXPENDITURE)	(356)	-	(356)
RECONCILIATION OF FUNDS			
Total funds brought forward	15,861	10,277	26,138
TOTAL FUNDS CARRIED FORWARD	<u><u>15,505</u></u>	<u><u>10,277</u></u>	<u><u>25,782</u></u>

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

10. INDEPENDENT EXAMINER'S FEES

The independent examiner's remuneration amounts to an independent examination fee of £800 (2024 - £800) and accountancy fees of £630 (2024 - £630). These have been included under governance costs.

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
Cost	
At 1 April 2024 and 31 March 2025	684
Depreciation	
At 1 April 2024	487
Charge for year	47
At 31 March 2025	534
Net book value	
At 31 March 2025	150
At 31 March 2024	197

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other debtors	500	500

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2025	2024
		£	£
Accrued expenses		1,230	2,030
		<u> </u>	<u> </u>

14. MOVEMENT IN FUNDS			
		Net	
	At 1/4/24	movement	At
	£	in funds	31/3/25
		£	£
Unrestricted funds			
General fund	15,505	(9,526)	5,979
Restricted funds			
Restricted fund	10,277	5,290	15,567
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	25,782	(4,236)	21,546
	<u> </u>	<u> </u>	<u> </u>

Net movement in funds, included in the above are as follows:

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
General fund	35,570	(45,096)	(9,526)
Restricted funds			
Restricted fund	80,580	(75,290)	5,290
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	116,150	(120,386)	(4,236)
	<u> </u>	<u> </u>	<u> </u>

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
Unrestricted funds				
General fund	10,861	(356)	5,000	15,505
Designated fund	5,000	-	(5,000)	-
	<u>15,861</u>	<u>(356)</u>	<u>-</u>	<u>15,505</u>
Restricted funds				
Restricted fund	10,277	-	-	10,277
	<u>26,138</u>	<u>(356)</u>	<u>-</u>	<u>25,782</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	32,131	(32,487)	(356)
Restricted funds			
Restricted fund	70,000	(70,000)	-
	<u>102,131</u>	<u>(102,487)</u>	<u>(356)</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED
LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

16. MEMBERS LIABILITIES

The charity is a company limited by guarantee and has no share capital. Under the memorandum of association, every member is liable to contribute a sum not exceeding to £10 in the event of the company being wound up, during the time they were members or within twelve months of ceasing to be a member. At 31 March 2025 there were 4 members (2024: 4 members).

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED
LIMITED BY GUARANTEE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	1,551	-	1,551	6,221
Grants	-	80,580	80,580	71,800
	<u>1,551</u>	<u>80,580</u>	<u>82,131</u>	<u>78,021</u>
Other income				
Interest received	531	-	531	372
Charitable activities				
Counselling fee received	33,488	-	33,488	23,738
	<u>33,488</u>	<u>-</u>	<u>33,488</u>	<u>23,738</u>
Total incoming resources	35,570	80,580	116,150	102,131
EXPENDITURE				
Charitable activities				
Rent (England)	10,921	16,506	27,427	20,650
Therapists fees	29,162	52,400	81,562	71,397
Rent (Scotland)	-	3,744	3,744	3,348
	<u>40,083</u>	<u>72,650</u>	<u>112,733</u>	<u>95,395</u>
Support costs				
Support cost				
Insurance	1,277	-	1,277	1,187
Sundries	535	-	535	283
Office expenses	960	-	960	1,144
Subscriptions	846	-	846	647
Office expenses - scotland	32	-	32	-
Accountancy	630	-	630	898
Telephone	86	2,640	2,726	2,102
Independent examiner fees	600	-	600	800
Depreciation of tangible fixed assets	47	-	47	31
	<u>5,013</u>	<u>2,640</u>	<u>7,653</u>	<u>7,092</u>

This page does not form part of the statutory financial statements

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED
LIMITED BY GUARANTEE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Total resources expended	<u>45,096</u>	<u>75,290</u>	<u>120,386</u>	<u>102,487</u>
Net (expenditure)/income	<u><u>(9,526)</u></u>	<u><u>5,290</u></u>	<u><u>(4,236)</u></u>	<u><u>(356)</u></u>

This page does not form part of the statutory financial statements

AURORA FOUNDATION FOR PEOPLE ABUSED IN CHILDHOOD

England & Wales - Charity number 1119145

Accounts

REGISTERED COMPANY NUMBER: 05973221 (England and Wales)
REGISTERED CHARITY NUMBER: 1119145
SCOTTISH CHARITY NUMBER: SC052670

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

FOR

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED
LIMITED BY GUARANTEE**

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED
LIMITED BY GUARANTEE**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

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**AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED
LIMITED BY GUARANTEE**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

The Trustees who are also Directors of the Charity for the purposes of the Companies Act 2006, present their report with the financial statements of the Charity for the year ended 31 March 2024. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) and Companies Act 2006

OBJECTIVES AND ACTIVITIES

Our objects

The provision of counselling and support to promote, preserve and protect good physical and mental health for adult survivors of physical, emotional, psychological, spiritual and sexual abuse:

- To be an influential, independent and effective provider of support services for adult survivors of childhood trauma
- To provide individual counselling and support undertaken by trained counsellors /therapists and counsellors in training in private, anonymous and peaceful surroundings.
- To ensure that all therapeutic work undertaken is carried out within clearly defined boundaries of time, place and confidentiality and that the Aurora Team work in accordance with a specific Code of Conduct.

Activities and achievements

The Aurora Foundation for People Abused in Childhood Limited (Aurora) was conceived by Susannah Faithful in 2006, incorporated as a company in October 2006 and registered as a charity in England and Wales in May 2007. During this financial year Aurora was registered as a charity in Scotland (in July 2023).

The Core Team at Aurora consisted of the Chief Executive Officer and a team of counsellors/psychotherapists. Aurora services were delivered by self-employed therapist/counsellors and by counsellors in training. All Aurora Team members were DBS checked. Services throughout the year up to 31 March 2024 were delivered by 7 therapists supervised by two clinical supervisors.

Aurora is an organisational member of the British Association for Counselling and Psychotherapy (BACP). This means it works within the BACP Framework for Ethical Practice in Counselling and Psychotherapy, is subject to its complaints procedure and meets its required benchmarks for high quality services. Aurora is also a member of The Survivors Trust, a national umbrella agency for over a hundred specialist voluntary agencies working in the field of sexual abuse and rape.

Key activities and achievements during the year were:

- * The delivery of 1076 counselling sessions (1050 in previous year) and 13 assessments to a total of 40 individuals
- * Internal launch of new premises in Kingston-Upon-Thames in May 2023
- * Resumption of "in-person" therapy at a new premises alongside the continuation of remote services to some clients
- * Registered as a charity in Scotland (in July 2023)

FINANCIAL REVIEW

Key financial performance indicators

The trustees consider the financial position of the charity to be satisfactory. During the year, the charity generated £102,131 (2022-2023:£90,365) in income and a Deficit of £156 (2022-2023: Deficit £12,590). Total reserves at the end of the year amounted to £25,982 (2023:£26,138).

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED
LIMITED BY GUARANTEE**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

FINANCIAL REVIEW

Reserves policy

It is our policy to aim for reserves to cover 6 months of costs to maintain the running of the charity to meet its future obligations.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is controlled by its governing documents, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Aurora Foundation for People Abused in Childhood (Aurora) was incorporated as a company (limited by guarantee without share capital) in October 2006. The organisation was also registered as a charity in England and Wales in May 2007 and as a charity in Scotland in July 2023. Aurora's governing documents are the Memorandum and Articles of Association.

The objects of Aurora are the provision of counselling and support to promote, preserve and protect good physical and mental health for adult survivors of physical, emotional, psychological, spiritual and sexual abuse.

Governance and Management

The Trustees of Aurora are normally elected for three years and may stand for re-election at the end of that period. They are all unpaid volunteers and may claim reasonable out of pocket expenses. No Trustee claimed any expenses during the period of this report.

The Trustees are responsible for the governance of Aurora. They agree the strategic direction for the charity and its major areas of work and help to resolve competing demands which may be placed on the organisation. A minimum of 4 Board of Trustee meetings are held each year.

The day to day management of the charity is carried out by Chief Executive Officer.

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED
LIMITED BY GUARANTEE**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Mission Statement

Aurora's mission is "Helping People Abused in Childhood".

Vision

Aurora's Vision is to be a nationally recognised centre of excellence for helping people abused in childhood and this vision consists of three strands:

- * Development and expansion of the organisation to set up day therapy services in other parts of the UK
- * Development of a short stay 24 hour residential facility to provide intensive therapeutic services for people in crisis.
- * Development of a training consultancy to equip other agencies and individuals with the necessary knowledge and skills for working effectively with people abused in childhood.

Values

Our mission and our vision are underpinned by a set of values where we offer services that:

- * Recognise the centrality and views of the client in all Aurora's work
- * Recognise therapists and personnel as Aurora's greatest resource
- * Maintain equality, fairness, honesty, respect & dignity throughout our services
- * Expect professionalism, competency and accountability
- * Focus on meeting needs, evidence based outcomes and measurements of quality
- * Ensure the strategic, business and other organisational competencies required to succeed are in place

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05973221 (England and Wales)

Registered Charity number

1119145

Registered office

Welcare House
53-55 Canbury Park Road
Kingston Upon Thames, Surrey, England
KT2 6LQ

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED
LIMITED BY GUARANTEE**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

Trustees

Jane Street(Chair)
Claire Barcham
Rick Henderson
Natasha Bain

Directors

Claire Barcham
Jane Street
Rick Henderson

Independent Examiner

Charles Osei, BSc (Hons), MSc, ACIE, AFA, ATA, MCIPP
Flat 3, 11 Rochdale Way,
Deptford, London, SE8 4LY

Scottish Charity number

SC052670

Company Secretary

Anthony Nicholas Gauntlett

Chief Executive Officer

Nick Gauntlett

Bankers

The Co-operative Bank
Head Office
PO Box 101, 1 Ballon Street,
Manchester - M60 4EP

Approved by order of the board of trustees on 06 December 2024 and signed on its behalf by:



.....
Jane Street - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED**

Registered Charity No. 1119145

Scottish Charity: SC052670

Independent Examiner's report on the financial statements

To the trustees of Aurora Foundation For People Abused In Childhood Limited

I report on the financial statements for the year ended 31 March 2024 set out page 6 - 17.

Respective responsibilities of Trustees and independent examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Charity Trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations.

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 you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the reports limited to those matters set out in the statement as follows:

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

a. to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations

b. to prepare accounts which accord with the accounting records and comply with Regulations 9 of the 2006 Accounts Regulations

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.



Charles Osei, BSc (Hons), MSc, ACIE, AFA, ATA, MCIPP

Date: 21/12/2024

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED
LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	8,021	70,000	78,021	63,717
Charitable activities					
Therapist fees	4	23,738	-	23,738	26,842
Other income	3	372	-	372	76
Total		32,131	70,000	102,131	90,635
EXPENDITURE ON					
Charitable activities					
Therapist fees and other related costs	5	25,395	70,000	95,395	95,124
Other		7,092	-	7,092	8,101
Total		32,487	70,000	102,487	103,225
NET INCOME/(EXPENDITURE)		(356)	-	(356)	(12,590)
RECONCILIATION OF FUNDS					
Total funds brought forward		15,861	10,277	26,138	38,728
TOTAL FUNDS CARRIED FORWARD		15,505	10,277	25,782	26,138

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED
LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL POSITION
31 MARCH 2024**

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible assets	12	197	78
CURRENT ASSETS			
Debtors	13	500	768
Cash at bank		27,115	28,042
		<u>27,615</u>	<u>28,810</u>
CREDITORS			
Amounts falling due within one year	14	(2,030)	(2,750)
		<u>25,585</u>	<u>26,060</u>
NET CURRENT ASSETS			
		<u>25,585</u>	<u>26,060</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>25,782</u>	26,138
NET ASSETS			
		<u>25,782</u>	<u>26,138</u>
FUNDS			
16			
Unrestricted funds:			
General fund		15,505	10,861
Designated fund		-	5,000
		<u>15,505</u>	<u>15,861</u>
Restricted funds		<u>10,277</u>	<u>10,277</u>
TOTAL FUNDS		<u>25,782</u>	<u>26,138</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED
LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL POSITION - continued
31 MARCH 2024**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 06 December 2024 and were signed on its behalf by:



.....
Jane Street - Trustee

The notes form part of these financial statements

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED
LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The charity continues to provide a wide range of support services to individuals abused in their childhood which meets its objectives as a public benefit entity.

The accounts are prepared in sterling which is the functional currency of the company, rounded to nearest pound.

COMPANY STATUS

The company is a private company limited by guarantee, registered in England and Wales. The members are listed in the trustees report. In the event of the company being wound up, every member is liable to contribute a sum not exceeding £10.

The address of the registered office of the charity is given on page 3.

INCOMING RESOURCES

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Where there are terms or conditions attached to incoming resources, particularly grants, then these terms or conditions must be met before the income is recognised as the entitlement condition will not be satisfied until that point. Where terms or conditions have not been met or uncertainty exists as to whether they can be met then the relevant income is not recognised in the year but deferred and shown on the balance sheet as deferred income.

Income receivable from charitable activities are for counselling services provided by the charity.

RESOURCES EXPENDED

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 15% on reducing balance

TAXATION

The charity is exempt from corporation tax on its charitable activities.

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED
LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

1. ACCOUNTING POLICIES - continued

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further details of each fund are disclosed in note 16.

DEBTORS

Debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

CREDITORS

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of fund to a third part and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

GOING CONCERN

The trustees believe that there are no material uncertainties related to events or conditions that may cast significant doubt upon the charity's ability to continue as a going concern.

CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In preparing the financial statements, the trustees were not required to make any estimates or judgements which materially affect reported income, expenses, assets, liabilities or disclosure of contingent assets and liabilities.

FINANCIAL INSTRUMENTS

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognized in the charity balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognized amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

BASIC FINANCIAL ASSETS

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED
LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

1. ACCOUNTING POLICIES - continued

DEBTORS

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

CLASSIFICATION OF FINANCIAL LIABILITIES

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

BASIC FINANCIAL LIABILITIES

Basic financial liabilities, including creditors, bank loans and loans from fellow group companies that are classified as debt, are initially recognized at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payment discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Donations	6,221	-	6,221	9,118
Grants	1,800	70,000	71,800	54,599
	<u>8,021</u>	<u>70,000</u>	<u>78,021</u>	<u>63,717</u>

Restricted grants includes £40,000 received from National Lottery and £30,000 received from City Bridge Trust was received to provide counselling and support services.

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED
LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

3. OTHER INCOME

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Interest received	372	-	372	76

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2024 £	2023 £
Counselling fee received	Therapist fees	23,738	26,842

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £
Therapist fees and other related costs	95,395

6. SUPPORT COSTS

	Support cost £
Other resources expended	7,092

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024 £	2023 £
Depreciation - owned assets	31	14

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED
LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

9. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2024	2023
Non-remunerated Trustee	4	4
Employees	<u>Nil</u>	<u>Nil</u>

No employee received remuneration amounting to more than £60,000 in either year.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	13,717	50,000	63,717
Charitable activities			
Therapist fees	26,842	-	26,842
Other income	76	-	76
Total	<u>40,635</u>	<u>50,000</u>	<u>90,635</u>
EXPENDITURE ON			
Charitable activities			
Therapist fees and other related costs	45,124	50,000	95,124
Other	8,101	-	8,101
Total	<u>53,225</u>	<u>50,000</u>	<u>103,225</u>
NET INCOME/(EXPENDITURE)	(12,590)	-	(12,590)

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED
LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	28,451	10,277	38,728
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>15,861</u>	<u>10,277</u>	<u>26,138</u>

11. INDEPENDENT EXAMINER'S FEES

The independent examiner's remuneration amounts to an independent examination fee of £600 (2023 - £600) and accountancy fees of £630 (2023 - £600). These have been included under governance costs.

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
Cost	
At 1 April 2023	534
Additions	150
	<hr/>
At 31 March 2024	684
Depreciation	
At 1 April 2023	456
Charge for year	31
	<hr/>
At 31 March 2024	487
Net book value	
At 31 March 2024	<u>197</u>
At 31 March 2023	<u>78</u>

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED
LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other debtors	<u>500</u>	<u>768</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Accrued expenses	<u>2,030</u>	<u>2,750</u>

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted fund	2024 Total funds	2023 Total funds
	£	£	£	£
Fixed assets	197	-	197	78
Current assets	17,338	10,277	27,615	28,810
Current liabilities	<u>(2,030)</u>	<u>-</u>	<u>(2,030)</u>	<u>(2,750)</u>
	<u>15,505</u>	<u>10,277</u>	<u>25,782</u>	<u>26,138</u>

16. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	Transfers between funds	At 31.3.24
	£	£	£	£
Unrestricted funds				
General fund	10,861	(356)	5,000	15,505
Designated fund	<u>5,000</u>	<u>-</u>	<u>(5,000)</u>	<u>-</u>
	15,861	(356)	-	15,505
Restricted funds				
Restricted fund	<u>10,277</u>	<u>-</u>	<u>-</u>	<u>10,277</u>
TOTAL FUNDS	<u>26,138</u>	<u>(356)</u>	<u>-</u>	<u>25,782</u>

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED
LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	32,131	(32,487)	(356)
Restricted funds			
Restricted fund	70,000	(70,000)	-
TOTAL FUNDS	<u>102,131</u>	<u>(102,487)</u>	<u>(356)</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	23,451	(12,590)	10,861
Designated fund	5,000	-	5,000
	<u>28,451</u>	<u>(12,590)</u>	<u>15,861</u>
Restricted funds			
Restricted fund	10,277	-	10,277
TOTAL FUNDS	<u>38,728</u>	<u>(12,590)</u>	<u>26,138</u>

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED
LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	40,635	(53,225)	(12,590)
Restricted funds			
Restricted fund	50,000	(50,000)	-
TOTAL FUNDS	<u>90,635</u>	<u>(103,225)</u>	<u>(12,590)</u>

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

18. MEMBERS LIABILITIES

The charity is a company limited by guarantee and has no share capital. Under the memorandum of association, every member is liable to contribute a sum not exceeding to £10 in the event of the company being wound up, during the time they were members or within twelve months of ceasing to be a member. At 31 March 2024 there were 4 members (2023: 4 members).

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED
LIMITED BY GUARANTEE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	6,221	-	6,221	9,118
Grants	1,800	70,000	71,800	54,599
	<u>8,021</u>	<u>70,000</u>	<u>78,021</u>	<u>63,717</u>
Other income				
Interest received	372	-	372	76
Charitable activities				
Counselling fee received	23,738	-	23,738	26,842
Total incoming resources	<u>32,131</u>	<u>70,000</u>	<u>102,131</u>	<u>90,635</u>
EXPENDITURE				
Charitable activities				
Rent (England)	3,238	17,412	20,650	13,496
Therapists fees	22,157	49,240	71,397	81,628
Rent (Scotland)	-	3,348	3,348	-
	<u>25,395</u>	<u>70,000</u>	<u>95,395</u>	<u>95,124</u>
Support costs				
Support cost				
Insurance	1,187	-	1,187	1,227
Light and heat	-	-	-	1,747
Sundries	283	-	283	243
Books and stationery	1,144	-	1,144	865
Subscriptions	647	-	647	634
Accountancy	898	-	898	600
Telephone	2,102	-	2,102	2,171
Independent examiner fees	800	-	800	600
Depreciation of tangible fixed assets	31	-	31	14
	<u>7,092</u>	<u>-</u>	<u>7,092</u>	<u>8,101</u>

This page does not form part of the statutory financial statements

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED
LIMITED BY GUARANTEE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Total resources expended	<u>32,487</u>	<u>70,000</u>	<u>102,487</u>	<u>103,225</u>
Net (expenditure)/income	<u>(356)</u>	<u>-</u>	<u>(356)</u>	<u>(12,590)</u>

This page does not form part of the statutory financial statements

AURORA FOUNDATION FOR PEOPLE ABUSED IN CHILDHOOD

England & Wales - Charity number 1119145

Accounts

REGISTERED COMPANY NUMBER: 05973221 (England and Wales)
REGISTERED CHARITY NUMBER: 1119145

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

FOR

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED
LIMITED BY GUARANTEE**

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED
LIMITED BY GUARANTEE**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

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**AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED
LIMITED BY GUARANTEE**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

The trustees who are also directors of the Charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) and Companies Act 2006.

OBJECTIVES AND ACTIVITIES

Our objects

The provision of counselling and support to promote, preserve and protect good physical and mental health for adult survivors of physical, emotional, psychological, spiritual and sexual abuse:

- To be an influential, independent and effective provider of support services for adult survivors of childhood trauma
- To provide individual counselling and support undertaken by trained counsellors /therapists and counsellors in training in private, anonymous and peaceful surroundings.
- To ensure that all therapeutic work undertaken is carried out within clearly defined boundaries of time, place and confidentiality and that the Aurora Team work in accordance with a specific Code of Conduct.

Activities and achievements

The Aurora Foundation for People Abused in Childhood Limited was conceived by Susannah Faithful in 2006, incorporated as a company in October 2006 and registered as a charity in May 2007.

The Core Team at Aurora consisted of the Chief Executive Officer and a team of counsellors/psychotherapists. Aurora services were delivered by self-employed therapist/counsellors and by counsellors in training. All Aurora Team members were DBS checked. Services throughout the year up to 31 March 2023 were delivered by 8 therapists.

Aurora is an organisational member of the British Association for Counselling and Psychotherapy (BACP). This means it works within the BACP Framework for Ethical Practice in Counselling and Psychotherapy, is subject to its complaints procedure and meets its required benchmarks for high quality services. Aurora is also a member of The Survivors Trust, a national umbrella agency for over a hundred specialist voluntary agencies working in the field of sexual abuse and rape.

Key activities and achievements during the year were:

- The delivery of 1050 counselling sessions (1151 in previous year) and 6 assessments to a total of 39 individuals
- Successful continuation of remote services to clients
- Development Day (in April 2023) attended by Therapists, Supervisors, Trustees and Clients to discuss future plans for Aurora
- Relocation of Aurora premises

FINANCIAL REVIEW

Key financial performance indicators

The trustees consider the financial position of the charity to be satisfactory. During the year, the charity generated £90,635 (2022:£75,945) in income and a deficit of £12,590 (2022: deficit £32,125). Total reserves at the end of the year amounted to £26,138 (2022:£38,729).

Reserves policy

It is our policy to aim for reserves to cover 6 months of costs to maintain the running of the charity to meet its future obligations.

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED
LIMITED BY GUARANTEE**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is controlled by its governing documents, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Aurora Foundation for People Abused in Childhood (Aurora) was incorporated as a company (limited by guarantee without share capital) in October 2006 and registered as a charity in May 2007. Its governing documents are the Memorandum and Articles of Association.

The objects of Aurora are the provision of counselling and support to promote, preserve and protect good physical and mental health for adult survivors of physical, emotional, psychological, spiritual and sexual abuse.

Governance and Management

The Trustees of Aurora are normally elected for three years and may stand for re-election at the end of that period. They are all unpaid volunteers and may claim reasonable out of pocket expenses. No Trustee claimed any expenses during the period of this report.

The Trustees are responsible for the governance of Aurora. They agree the strategic direction for the charity and its major areas of work and help to resolve competing demands which may be placed on the organisation. A minimum of 4 Board of Trustee meetings are held each year.

The day to day management of the charity is carried out by Chief Executive Officer.

Mission Statement

Aurora's mission is "Helping People Abused in Childhood".

Vision

Aurora's Vision is to be a nationally recognised centre of excellence for helping people abused in childhood and this vision consists of three strands:

- Development and expansion of the organisation to set up day therapy services in other parts of the UK
- Development of a short stay 24 hour residential facility to provide intensive therapeutic services for people in crisis.
- Development of a training consultancy to equip other agencies and individuals with the necessary knowledge and skills for working effectively with people abused childhood.

Values

Our mission and our vision are underpinned by a set of values where we offer services that:

- Recognise the centrality and views of the client in all Aurora's work
- Recognise therapists and personnel as Aurora's greatest resource
- Maintain equality, fairness, honesty, respect & dignity throughout our services
- Expect professionalism, competency and accountability
- Focus on meeting needs, evidence based outcomes and measurements of quality
- Ensure the strategic, business and other organisational competencies required to succeed are in place

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05973221 (England and Wales)

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED
LIMITED BY GUARANTEE**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

Registered Charity number

1119145

Registered office

Welcare House
53-55 Canbury Park Road
Kingston Upon Thames
Surrey
England
KT2 6LQ

Trustees

Jane Street(Chair)
Claire Barcham
Rick Henderson
Natasha Bain

Directors

Claire Barcham
Jane Street
Rick Henderson

Independent Examiner

Charles Osei, BSc (Hons), MSc, ACIE, AFA, ATA, MCIPP
Flat3
11 Rochdale Way
Deptford London
SE8 4LY

Company Secretary

Anthony Nicholas Gauntlett

Chief Executive Officer

Nick Gauntlett

Bankers

The Co-operative Bank
Head Office
PO Box 101
1 Balloon Street
Manchester
M60 4EP

Approved by order of the board of trustees on **13 December 2023** and signed on its behalf by:



.....
Jane Street - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED**

Independent Examiner's report on the financial statements

**To the trustees of Aurora Foundation For People Abused In Childhood Limited
(‘the Company’)**

I report on the financial statements for the year ended 31 March 2023 set out pages 5 - 15.

This report is made solely to the Trustees of Aurora Foundation, as a body, in accordance with regulations made under section 145 of the Charities Act 2011 and Charity SORP (frsse). My work has been undertaken so that I might state to the Trustees matters I am required to state to them in an independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept responsibility to anyone other than the charity and charity's trustees for my independent examination work, for this report, or for the statement I have given below.

Respective responsibilities of Trustees and independent examiner

As Charity's trustees for the purposes of charity law, are responsible for the preparation of the financial statements. The Trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 ('the 2011 Act') and that an independent examination is needed.

Having satisfied myself that the Charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- a) examine the accounts under section 145 of the 2011 Act;
- b) follow the procedures laid down in the general Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- c) state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. 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 explanation from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

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
 - a) to keep accounting records in accordance with Section 130 of the Charities Act; and
 - b) to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Charities 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.



Charles Osei, BSc (Hons), MSc, ACIE, AFA, ATA, MCIPP

Flat 3, 11 Rochdale Way, Deptford London SE8 4LY

Date:14/12/2023.....

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED
LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	13,717	50,000	63,717	48,190
Charitable activities					
Therapist fees	4	26,842	-	26,842	27,731
Other income	3	76	-	76	24
Total		40,635	50,000	90,635	75,945
EXPENDITURE ON					
Charitable activities					
Therapist fees and other related costs	5	45,124	50,000	95,124	93,090
Other		8,101	-	8,101	14,980
Total		53,225	50,000	103,225	108,070
NET INCOME/(EXPENDITURE)		(12,590)	-	(12,590)	(32,125)
RECONCILIATION OF FUNDS					
Total funds brought forward		28,451	10,277	38,728	70,854
TOTAL FUNDS CARRIED FORWARD		15,861	10,277	26,138	38,729

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED
LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL POSITION
31 MARCH 2023**

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	12	78	92
CURRENT ASSETS			
Debtors	13	768	500
Cash at bank		28,042	40,659
		<u>28,810</u>	<u>41,159</u>
CREDITORS			
Amounts falling due within one year	14	(2,750)	(2,522)
NET CURRENT ASSETS		<u>26,060</u>	<u>38,637</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>26,138</u>	<u>38,729</u>
NET ASSETS		<u>26,138</u>	<u>38,729</u>
FUNDS	16		
Unrestricted funds:			
General fund		10,861	23,452
Designated fund		5,000	5,000
		<u>15,861</u>	<u>28,452</u>
Restricted funds		<u>10,277</u>	<u>10,277</u>
TOTAL FUNDS		<u>26,138</u>	<u>38,729</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED
LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL POSITION - continued
31 MARCH 2023**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 13 December 2023 and were signed on its behalf by:



.....
Jane Street - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The charity continues to provide a wide range of support services to individuals abused in their childhood which meets its objectives as a public benefit entity.

The accounts are prepared in sterling which is the functional currency of the company, rounded to nearest pound.

COMPANY STATUS

The company is a private company limited by guarantee, registered in England and Wales. The members are listed in the trustees report. In the event of the company being wound up, every member is liable to contribute a sum not exceeding £10.

The address of the registered office of the charity is given on page 3.

INCOMING RESOURCES

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Where there are terms or conditions attached to incoming resources, particularly grants, then these terms or conditions must be met before the income is recognised as the entitlement condition will not be satisfied until that point. Where terms or conditions have not been met or uncertainty exists as to whether they can be met then the relevant income is not recognised in the year but deferred and shown on the balance sheet as deferred income.

Income receivable from charitable activities are for counselling services provided by the charity.

RESOURCES EXPENDED

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 15% on reducing balance

TAXATION

The charity is exempt from corporation tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED
LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES - continued

FUND ACCOUNTING

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further details of each fund are disclosed in note 16.

DEBTORS

Debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

CREDITORS

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of fund to a third part and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

GOING CONCERN

The trustees believe that there are no material uncertainties related to events or conditions that may cast significant doubt upon the charity's ability to continue as a going concern.

CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In preparing the financial statements, the trustees were not required to make any estimates or judgements which materially affect reported income, expenses, assets, liabilities or disclosure of contingent assets and liabilities.

FINANCIAL INSTRUMENTS

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognized in the charity balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognized amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

BASIC FINANCIAL ASSETS

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

CLASSIFICATION OF FINANCIAL LIABILITIES

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

BASIC FINANCIAL LIABILITIES

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED
LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES - continued

Basic financial liabilities, including creditors, bank loans and loans from fellow group companies that are classified as debt, are initially recognized at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payment discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

2. DONATIONS AND LEGACIES

	Unrestricted funds	Restricted funds	2023 Total funds	2022 Total funds
	£	£	£	£
Donations	9,118	-	9,118	7,155
Grants	4,599	50,000	54,599	41,035
	<u>13,717</u>	<u>50,000</u>	<u>63,717</u>	<u>48,190</u>

Restricted grants includes £20,000 received from National Lottery and £30,000 received from City Bridge Trust was received to provide counselling and support services.

3. OTHER INCOME

	Unrestricted funds	Restricted funds	2023 Total funds	2022 Total funds
	£	£	£	£
Interest received	76	-	76	24
	<u>76</u>	<u>-</u>	<u>76</u>	<u>24</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2023 £	2022 £
Counselling fee received	Therapist fees	<u>26,842</u>	<u>27,731</u>

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED
LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs
	£
Therapist fees and other related costs	95,124
	<u><u> </u></u>

6. SUPPORT COSTS

	Support cost
	£
Other resources expended	8,101
	<u><u> </u></u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	14	16
	<u><u> </u></u>	<u><u> </u></u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

9. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2023	2022
Non-remunerated Trustees	4	4
	<u><u> </u></u>	<u><u> </u></u>

No employee received remuneration amounting to more than £60,000 in either year.

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED
LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	15,790	32,400	48,190
Charitable activities			
Therapist fees	27,731	-	27,731
Other income	24	-	24
Total	<u>43,545</u>	<u>32,400</u>	<u>75,945</u>
EXPENDITURE ON			
Charitable activities			
Therapist fees and other related costs	63,090	30,000	93,090
Other	12,580	2,400	14,980
Total	<u>75,670</u>	<u>32,400</u>	<u>108,070</u>
NET INCOME/(EXPENDITURE)	(32,125)	-	(32,125)
RECONCILIATION OF FUNDS			
Total funds brought forward	60,577	10,277	70,854
TOTAL FUNDS CARRIED FORWARD	<u>28,452</u>	<u>10,277</u>	<u>38,729</u>

11. INDEPENDENT EXAMINER'S FEES

The independent examiner's remuneration amounts to an independent examination fee of £600 (2022 - £315) and accountancy fees of £600 (2022 - £657). These have been included under governance costs.

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED
LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
Cost	
At 1 April 2022 and 31 March 2023	534
Depreciation	
At 1 April 2022	442
Charge for year	14
At 31 March 2023	456
Net book value	
At 31 March 2023	78
At 31 March 2022	92

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	768	500

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Accrued expenses	2,750	2,522

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
Fixed assets	78	-	78	92
Current assets	18,533	10,277	28,810	41,159
Current liabilities	(2,750)	-	(2,750)	(2,522)
	<u>15,861</u>	<u>10,277</u>	<u>26,138</u>	<u>38,729</u>

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED
LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

16. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	23,451	(12,590)	10,861
Designated fund	5,000	-	5,000
	<u>28,451</u>	<u>(12,590)</u>	<u>15,861</u>
Restricted funds			
Restricted fund	10,277	-	10,277
	<u>10,277</u>	<u>-</u>	<u>10,277</u>
TOTAL FUNDS	<u><u>38,728</u></u>	<u><u>(12,590)</u></u>	<u><u>26,138</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	40,635	(53,225)	(12,590)
Restricted funds			
Restricted fund	50,000	(50,000)	-
	<u>50,000</u>	<u>(50,000)</u>	<u>-</u>
TOTAL FUNDS	<u><u>90,635</u></u>	<u><u>(103,225)</u></u>	<u><u>(12,590)</u></u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	55,577	(32,125)	23,452
Designated fund	5,000	-	5,000
	<u>60,577</u>	<u>(32,125)</u>	<u>28,452</u>
Restricted funds			
Restricted fund	10,277	-	10,277
	<u>10,277</u>	<u>-</u>	<u>10,277</u>
TOTAL FUNDS	<u><u>70,854</u></u>	<u><u>(32,125)</u></u>	<u><u>38,729</u></u>

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED
LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	43,545	(75,670)	(32,125)
Restricted funds			
Restricted fund	32,400	(32,400)	-
TOTAL FUNDS	<u>75,945</u>	<u>(108,070)</u>	<u>(32,125)</u>

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

18. MEMBERS LIABILITIES

The charity is a company limited by guarantee and has no share capital. Under the memorandum of association, every member is liable to contribute a sum not exceeding to £10 in the event of the company being wound up, during the time they were members or within twelve months of ceasing to be a member. At 31 March 2023 there were 4 members (2022: 4 members).

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED
LIMITED BY GUARANTEE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	9,118	-	9,118	7,155
Grants	4,599	50,000	54,599	41,035
	<u>13,717</u>	<u>50,000</u>	<u>63,717</u>	<u>48,190</u>
Other income				
Interest received	76	-	76	24
Charitable activities				
Counselling fee received	26,842	-	26,842	27,731
Total incoming resources	40,635	50,000	90,635	75,945
EXPENDITURE				
Charitable activities				
Rent	4,856	8,640	13,496	17,963
Advertising	-	-	-	14
Storage	-	-	-	4,345
Travelling	-	-	-	20
Miscellaneous Purchases	-	-	-	1,016
Therapists fees	40,268	41,360	81,628	69,732
	<u>45,124</u>	<u>50,000</u>	<u>95,124</u>	<u>93,090</u>
Support costs				
Support cost				
Repair and Maintenance	-	-	-	5,388
Insurance	1,227	-	1,227	1,167
Light and heat	1,747	-	1,747	1,214
Sundries	243	-	243	1,614
Books and stationery	865	-	865	1,723
Subscriptions	634	-	634	629
Accountancy	600	-	600	972
Telephone	2,171	-	2,171	2,257
Independent examiner fees	600	-	600	-
Depreciation of tangible fixed assets	14	-	14	16
	<u>8,101</u>	<u>-</u>	<u>8,101</u>	<u>14,980</u>

This page does not form part of the statutory financial statements

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED
LIMITED BY GUARANTEE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Total resources expended	<u>53,225</u>	<u>50,000</u>	<u>103,225</u>	<u>108,070</u>
Net (expenditure)/income	<u>(12,590)</u>	<u>-</u>	<u>(12,590)</u>	<u>(32,125)</u>

This page does not form part of the statutory financial statements

AURORA FOUNDATION FOR PEOPLE ABUSED IN CHILDHOOD

England & Wales - Charity number 1119145

Accounts

REGISTERED COMPANY NUMBER: 05973221 (England and Wales)
REGISTERED CHARITY NUMBER: 1119145

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
FOR
AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED
LIMITED BY GUARANTEE**

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED
LIMITED BY GUARANTEE**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

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**AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED (REGISTERED NUMBER: 05973221)
LIMITED BY GUARANTEE**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

The trustees who are also directors of the Charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) and Companies Act 2006.

OBJECTIVES AND ACTIVITIES

Our objects

The provision of counselling, group support to promote, preserve and protect good physical and mental health for adult survivors of physical, emotional, psychological, spiritual and sexual abuse:

- To be an influential, independent and effective provider of support services for adult survivors of childhood trauma.
- To provide individual counselling and support undertaken by trained counsellors /therapists and counsellors in training in private, anonymous and peaceful surroundings.
- To ensure that all therapeutic work undertaken is carried out within clearly defined boundaries of time, place and confidentiality and that the Aurora Team work in accordance with a specific Code of Conduct.

Activities and achievements

The Aurora Foundation for People Abused in Childhood Limited was conceived by Susannah Faithful in 2006, incorporated as a company in October 2006 and registered as a charity in May 2007.

The Core Team at Aurora consisted of the Chief Executive Officer and a team of counsellors / psychotherapists. Aurora services were delivered by self-employed therapist/counsellors and by counsellors in training. All Aurora Team members were DBS checked. Services throughout the year up to 31 March 2022 were delivered by eight therapists.

Aurora is an organisational member of the British Association for Counselling and Psychotherapy (BACP). This means it works within the BACP Framework for Ethical Practice in Counselling and Psychotherapy, is subject to its complaints procedure and meets its required benchmarks for high quality services. Aurora is also a member of The Survivors Trust, a national umbrella agency for over a hundred specialist voluntary agencies working in the field of sexual abuse and rape.

Key activities and achievements during the year were:

- The delivery of 1,151 counselling sessions (947 in previous year) and 15 assessments to 44 individuals
- Successfully continuing the service remotely despite the Covid-19 pandemic
- Grants funding awarded by:
 - o National Lottery Community Fund (5 years' funding)
 - o City Bridge Trust (4 years' funding)
 - o Mayor's Office for Policing and Crime

FINANCIAL REVIEW

Key financial performance indicators

The trustees consider the financial position of the charity to be satisfactory. During the year, the charity generated £75,945 (2021:£137,664) in income and a deficit of £32,125 (2021: Surplus £50,527). Total reserves at the end of the year amounted to £38,729 (2021:£70,854).

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED (REGISTERED NUMBER: 05973221)
LIMITED BY GUARANTEE**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

FINANCIAL REVIEW

Reserves policy

It is our policy to aim for reserves to cover 6 months of costs to maintain the running of the charity to meet its future obligations.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is controlled by its governing documents, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Aurora Foundation for People Abused in Childhood (Aurora) was incorporated as a company (limited by guarantee without share capital) in October 2006 and registered as a charity in May 2007. Its governing documents are the Memorandum and Articles of Association.

The objects of Aurora are the provision of counselling and support to promote, preserve and protect good physical and mental health for adult survivors of physical, emotional, psychological, spiritual and sexual abuse.

Governance and Management

The Trustees of Aurora are normally elected for three years and may stand for re-election at the end of that period. They are all unpaid volunteers and may claim reasonable out of pocket expenses. No Trustee claimed any expenses during the period of this report

The Trustees are responsible for the governance of Aurora. They agree the strategic direction for the charity and its major areas of work and help to resolve competing demands which may be placed on the organisation. A minimum of 4 Board of Trustee meetings are held each year..

The day to day management of the charity is carried out by Chief Executive Officer..

Mission Statement

Aurora's mission is "Helping People Abused in Childhood".

Vision

Aurora's Vision is to be a nationally recognised centre of excellence for helping people abused in childhood and this vision consists of three strands:

- Development and expansion of the organisation to set up day therapy services in other parts of the UK
- Development of a short stay 24 hour residential facility to provide intensive therapeutic services for people in crisis.
- Development of a training consultancy to equip other agencies and individuals with the necessary knowledge and skills for working effectively with people abused childhood.

Values

Our mission and our vision are underpinned by a set of values where we offer services that:

- Recognise the centrality and views of the client in all Aurora's work
- Recognise therapists and personnel as Aurora's greatest resource
- Maintain equality, fairness, honesty, respect & dignity throughout our services
- Expect professionalism, competency and accountability
- Focus on meeting needs, evidence based outcomes and measurements of quality
- Ensure the strategic, business and other organisational competencies required to succeed are in place.

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED (REGISTERED NUMBER: 05973221)
LIMITED BY GUARANTEE**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05973221 (England and Wales)

Registered Charity number

1119145

Registered office

4 Ebor Cottages
Kingston Vale
London
SW15 3RT

Trustees

Brian Thomas
Jane Street(Chair)
Claire Barcham
Rick Henderson
Natasha Bain

Resigned on date 10 March 2022

Appointed on date 12 July 2021

Appointed on date 11 March 2022

Directors

Brian Thomas
Claire Barcham
Jane Street
Rick Henderson

Resigned on date 10 March 2022

Appointed on date 12 July 2021

Independent Examiner

Charles Osei, BSc (Hons), MSc, ACIE, AFA, ATA, MCIPP
Practical Accounting Training Ltd
10 Woolwich New Road,
London SE18 6AB

Company Secretary

Anthony Nicholas Gauntlett

Chief Executive Officer

Nick Gauntlett

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED (REGISTERED NUMBER: 05973221)
LIMITED BY GUARANTEE**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

The Co-operative Bank
Head Office
PO Box 101
1 Balloon Street
Manchester
M60 4EP

Approved by order of the board of trustees on 15 November 2022 and signed on its behalf by:

Jane Street - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED**

**Independent Examiner's report on the financial statements
To the trustees of Aurora Foundation For People Abused In Childhood Limited
(‘the Company’)**

I report on the financial statements for the year ended 31 March 2022 set out page 6 - 19.

This report is made solely to the Trustees of Aurora Foundation, as a body, in accordance with regulations made under section 145 of the Charities Act 2011 and Charity SORP (frsse). My work has been undertaken so that I might state to the Trustees matters I am required to state to them in an independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept responsibility to anyone other than the charity and charity's trustees for my independent examination work, for this report, or for the statement I have given below.

Respective responsibilities of Trustees and independent examiner

As Charity's trustees for the purposes of charity law, are responsible for the preparation of the financial statements. The Trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 ('the 2011 Act') and that an independent examination is needed.

Having satisfied myself that the Charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- a) examine the accounts under section 145 of the 2011 Act;
- b) follow the procedures laid down in the general Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- c) state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. 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 explanation from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

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
a) to keep accounting records in accordance with Section 130 of the Charities Act; and
b) to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Charities 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.

Charles Osei, BSc (Hons), MSc, ACIE, AFA, ATA, MCIPP
Practical Accounting Training Ltd

19 December 2022

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED
LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	15,790	32,400	48,190	109,968
Charitable activities					
Therapist fees		27,731	-	27,731	27,639
Other income	3	24	-	24	57
Total		<u>43,545</u>	<u>32,400</u>	<u>75,945</u>	<u>137,664</u>
EXPENDITURE ON					
Charitable activities					
Therapist fees and other related costs	5	63,090	30,000	93,090	77,163
Other		12,580	2,400	14,980	9,974
Total		<u>75,670</u>	<u>32,400</u>	<u>108,070</u>	<u>87,137</u>
NET INCOME/(EXPENDITURE)		(32,125)	-	(32,125)	50,527
RECONCILIATION OF FUNDS					
Total funds brought forward		60,577	10,277	70,854	20,327
TOTAL FUNDS CARRIED FORWARD		<u>28,452</u>	<u>10,277</u>	<u>38,729</u>	<u>70,854</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED (REGISTERED NUMBER: 05973221)
LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL POSITION
31 MARCH 2022**

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	12	92	108
CURRENT ASSETS			
Debtors	13	500	500
Cash at bank		<u>40,659</u>	<u>72,768</u>
		41,159	73,268
CREDITORS			
Amounts falling due within one year	14	(2,522)	(2,522)
NET CURRENT ASSETS		<u>38,637</u>	<u>70,746</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		38,729	70,854
NET ASSETS FUNDS	16	<u>38,729</u>	<u>70,854</u>
Unrestricted funds:			
General fund		23,452	55,577
Designated fund		<u>5,000</u>	<u>5,000</u>
		28,452	60,577
Restricted funds		<u>10,277</u>	<u>10,277</u>
TOTAL FUNDS		38,729	70,854

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The notes form part of these financial statements

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED (REGISTERED NUMBER: 05973221)
LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL POSITION - continued
31 MARCH 2022**

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 15 November 2022 and were signed on its behalf by:

Jane Street - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The charity continues to provide a wide range of support services to individuals abused in their childhood which meets its objectives as a public benefit entity.

The accounts are prepared in sterling which is the functional currency of the company, rounded to nearest pound.

COMPANY STATUS

The company is a private company limited by guarantee, registered in England and Wales. The members are listed in the trustees report. In the event of the company being wound up, every member is liable to contribute a sum not exceeding £10.

The address of the registered office of the charity is given on page 3.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Where there are terms or conditions attached to incoming resources, particularly grants, then these terms or conditions must be met before the income is recognised as the entitlement condition will not be satisfied until that point. Where terms or conditions have not been met or uncertainty exists as to whether they can be met then the relevant income is not recognised in the year but deferred and shown on the balance sheet as deferred income.

Income receivable from charitable activities are for counselling services provided by the charity.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 15% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

1. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further details of each fund are disclosed in note 16.

Debtors

Debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

CREDITORS

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of fund to a third part and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

GOING CONCERN

The trustees believe that there are no material uncertainties related to events or conditions that may cast significant doubt upon the charity's ability to continue as a going concern.

CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In preparing the financial statements, the trustees were not required to make any estimates or judgements which materially affect reported income, expenses, assets, liabilities or disclosure of contingent assets and liabilities.

FINANCIAL INSTRUMENTS

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognized in the charity balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognized amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

BASIC FINANCIAL ASSETS

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED
LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

1. ACCOUNTING POLICIES - continued

Debtors

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

CLASSIFICATION OF FINANCIAL LIABILITIES

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

BASIC FINANCIAL LIABILITIES

Basic financial liabilities, including creditors, bank loans and loans from fellow group companies that are classified as debt, are initially recognized at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payment discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

2. DONATIONS AND LEGACIES

	Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
Donations	7,155	-	7,155	9,370
Grants	<u>8,635</u>	<u>32,400</u>	<u>41,035</u>	<u>100,598</u>
	<u>15,790</u>	<u>32,400</u>	<u>48,190</u>	<u>109,968</u>

Restricted grants includes £34,900 received to provide 12 victims of childhood abuse with 44 counselling sessions each and 6 therapeutic workshops benefitting a total of 20 victims the majority of whom live in south London. £4,800 was received to contribute towards the staff and overhead costs of providing 32, one-hour sessions of free counselling to five adults living in Merton and Wandsworth who have experienced childhood sexual abuse. £5,000 was received to provide counselling and support services.

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED
LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

3. OTHER INCOME

	Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
Interest received	<u>24</u>	<u>-</u>	<u>24</u>	<u>57</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2022	2021
	Therapist fees	£	£
Counselling fee received		<u>27,731</u>	<u>27,639</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs
	£
Therapist fees and other related costs	<u>93,090</u>

6. SUPPORT COSTS

	Support cost
	£
Other resources expended	<u>14,980</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	<u>16</u>	<u>19</u>

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED
LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

9. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2022	2021
Non-remunerated Trustees	<u>4</u>	<u>4</u>

No employee received remuneration amounting to more than £60,000 in either year.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	56,268	53,700	109,968
Charitable activities			
Therapist fees	27,639	-	27,639
Other income	<u>57</u>	<u>-</u>	<u>57</u>
Total	<u>83,964</u>	<u>53,700</u>	<u>137,664</u>
EXPENDITURE ON			
Charitable activities			
Therapist fees and other related costs	24,463	52,700	77,163
Other	<u>8,974</u>	<u>1,000</u>	<u>9,974</u>
Total	<u>33,437</u>	<u>53,700</u>	<u>87,137</u>
NET INCOME	50,527	-	50,527

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED
LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	10,050	10,277	20,327
TOTAL FUNDS CARRIED FORWARD	<u>60,577</u>	<u>10,277</u>	<u>70,854</u>

11. INDEPENDENT EXAMINER'S FEES

The independent examiner's remuneration amounts to an independent examination fee of £315 (2021 - £315) and accountancy fees of £657 (2021 - £657). These have been included under governance costs.

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
Cost	
At 1 April 2021 and 31 March 2022	<u>534</u>
Depreciation	
At 1 April 2021	426
Charge for year	<u>16</u>
At 31 March 2022	<u>442</u>
Net book value	
At 31 March 2022	<u>92</u>
At 31 March 2021	<u>108</u>

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED
LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other debtors	<u>500</u>	<u>500</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Accrued expenses	<u>2,522</u>	<u>2,522</u>

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted fund	2022 Total funds	2021 Total funds
	£	£	£	£
Fixed assets	92	-	92	108
Current assets	30,882	10,277	41,159	73,268
Current liabilities	<u>(2,522)</u>	-	<u>(2,522)</u>	<u>(2,522)</u>
	<u>28,452</u>	<u>10,277</u>	<u>38,729</u>	<u>70,854</u>

16. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	55,577	(32,125)	23,452
Designated fund	<u>5,000</u>	-	<u>5,000</u>
	<u>60,577</u>	<u>(32,125)</u>	<u>28,452</u>
Restricted funds			
Restricted fund	10,277	-	10,277
TOTAL FUNDS	<u>70,854</u>	<u>(32,125)</u>	<u>38,729</u>

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED
LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	43,545	(75,670)	(32,125)
Restricted funds			
Restricted fund	32,400	(32,400)	-
TOTAL FUNDS	<u>75,945</u>	<u>(108,070)</u>	<u>(32,125)</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	5,050	50,527	55,577
Designated fund	5,000	-	5,000
	<u>10,050</u>	<u>50,527</u>	<u>60,577</u>
Restricted funds			
Restricted fund	10,277	-	10,277
TOTAL FUNDS	<u>20,327</u>	<u>50,527</u>	<u>70,854</u>

**AURORA FOUNDATION FOR PEOPLE ABUSED IN
CHILDHOOD LIMITED
LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	83,964	(33,437)	50,527
Restricted funds			
Restricted fund	53,700	(53,700)	-
TOTAL FUNDS	<u>137,664</u>	<u>(87,137)</u>	<u>50,527</u>

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

18. MEMBERS LIABILITIES

The charity is a company limited by guarantee and has no share capital. Under the memorandum of association, every member is liable to contribute a sum not exceeding to £10 in the event of the company being wound up, during the time they were members or within twelve months of ceasing to be a member. At 31 March 2022 there were 4 members (2021: 4 members).

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.

AURORA FOUNDATION FOR PEOPLE ABUSED IN CHILDHOOD

England & Wales - Charity number 1119145

Accounts



**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
FOR
AURORA FOUNDATION FOR
PEOPLE ABUSED IN CHILDHOOD LIMITED
LIMITED BY GUARANTEE**

Acuity Professional Partnership LLP
Chartered Accountants & Tax Advisers
Fifth Floor
11 Leadenhall Street
London
EC3V 1LP



**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

The trustees who are also directors of the Charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) and Companies Act 2006.

OBJECTIVES AND ACTIVITIES

Our objects

The provision of counselling, group support to promote, preserve and protect good physical and mental health for adult survivors of physical, emotional, psychological, spiritual and sexual abuse:

- To be an influential, independent and effective provider of support services for adult survivors of childhood trauma.
- To provide individual counselling and support undertaken by trained counsellors /therapists and counsellors in training in private, anonymous and peaceful surroundings.
- To ensure that all therapeutic work undertaken is carried out within clearly defined boundaries of time, place and confidentiality and that the Aurora Team work in accordance with a specific Code of Conduct.

OBJECTIVES AND ACTIVITIES

Activities and achievements

The Aurora Foundation for People Abused in Childhood Limited was conceived by Susannah Faithful in 2006, incorporated as a company in October 2006 and registered as a charity in May 2007.

The Core Team at Aurora consisted of the Chief Executive Officer and a team of counsellors / psychotherapists. Aurora services were delivered by self-employed therapist/counsellors and by counsellors in training. All Aurora Team members were DBS checked. Services throughout the year were delivered by a total of 7 therapists.

Aurora is an organisational member of the British Association for Counselling and Psychotherapy (BACP). This means it works within the BACP Framework for Ethical Practice in Counselling and Psychotherapy, is subject to its complaints procedure and meets its required benchmarks for high quality services. Aurora is also a member of The Survivors Trust, a national umbrella agency for over a hundred specialist voluntary agencies working in the field of sexual abuse and rape.

Key activities during the year were:

- The delivery of 947 counselling sessions (1,237 in previous year) and 10 assessments to 39 individuals
 - Successfully continuing the service remotely due to the Covid-19 pandemic
 - Commissioning of an external fundraiser to assist Aurora's grant funding activities
 - A number of grants awarded by:
 - o Mount Trust
 - o Albert Hunt Trust
 - o MoMark (a Mental Health Charity for London Borough of Wandsworth)
 - o City Bridge Trust
 - o Ministry of Justice
 - o Survivors Trust
 - o Royal Borough of Kingston
 - o National Lottery Community Fund
 - o Mayor's Office for Policing and Crime (MOPAC)
 - o Lord Barnby Foundation
-



**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

FINANCIAL REVIEW

Key financial performance indicators

The trustees consider the financial position of the charity to be satisfactory. During the year, the charity generated £137,664 (2020:£100,919) in income and a Surplus of £50,527 (2020: Surplus £15,276). Total reserves at the end of the year amounted to £70,854 (2020:£20,327).

Reserves policy

It is our policy to aim for reserves to cover 6 months of costs to maintain the running of the charity to meet its future obligations.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is controlled by its governing documents, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Aurora Foundation for People Abused in Childhood (Aurora) was incorporated as a company (limited by guarantee without share capital) in October 2006 and registered as a charity in May 2007. Its governing documents are the Memorandum and Articles of Association.

The objects of Aurora are the provision of counselling and support to promote, preserve and protect good physical and mental health for adult survivors of physical, emotional, psychological, spiritual and sexual abuse.

Governance and Management

The Trustees of Aurora are normally elected for three years and may stand for re-election at the end of that period. They are all unpaid volunteers and may claim reasonable out of pocket expenses. No Trustee claimed any expenses during the period of this report

The Trustees are responsible for the governance of Aurora. They agree the strategic direction for the charity and its major areas of work and help to resolve competing demands which may be placed on the organisation. A minimum of 4 Board of Trustee meetings are held each year..

The day to day management of the charity is carried out by Chief Executive Officer..



**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Mission Statement

Aurora's mission is "Helping People Abused in Childhood".

Vision

Aurora's Vision is to be a nationally recognised centre of excellence for helping people abused in childhood and this vision consists of three strands:

- Development and expansion of the organisation to set up day therapy services in other parts of the UK
- Development of a short stay 24 hour residential facility to provide intensive therapeutic services for people in crisis.
- Development of a training consultancy to equip other agencies and individuals with the necessary knowledge and skills for working effectively with people abused childhood.

Values

Our mission and our vision are underpinned by a set of values where we offer services that:

- Recognise the centrality and views of the client in all Aurora's work
- Recognise therapists and personnel as Aurora's greatest resource
- Maintain equality, fairness, honesty, respect & dignity throughout our services
- Expect professionalism, competency and accountability
- Focus on meeting needs, evidence based outcomes and measurements of quality
- Ensure the strategic, business and other organisational competencies required to succeed are in place

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05973221 (England and Wales)

Registered Charity number

1119145

Registered office

4 Ebor Cottages
Kingston Vale
London
SW15 3RT

Trustees

Brian Thomas
Jane Street(Chair)
Claire Barcham

Directors

Brian Thomas
Claire Barcham
Jane Street



**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

Company Secretary

Anthony Nicholas Gauntlett

Independent Examiner

Acuity Professional Partnership LLP
Chartered Accountants & Tax Advisers
Fifth Floor
11 Leadenhall Street
London
EC3V 1LP

Chief Executive Officer

Nick Gauntlett

Bankers

The Co-operative Bank
Head Office
PO Box 101
1 Balloon Street
Manchester
M60 4EP

Approved by order of the board of trustees on 14 December 2021 and signed on its behalf by:

.....
Jane Street - Chair of Trustee



FOUNDATION FOR PEOPLE ABUSED IN CHILDHOOD LIMITED

Independent examiner's report to the trustees of Aurora Foundation For People Abused In Childhood Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Rachel Taylor FCA FMAAT
For and on behalf of
Acuity Professional Partnership LLP
Chartered Accountants & Tax Advisers
Fifth Floor
11 Leadenhall Street
London
EC3V 1LP

Date:



STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	56,268	53,700	109,968	65,175
Charitable activities					
Therapist fees	4	27,639	-	27,639	35,722
Other income	3	57	-	57	22
Total		83,964	53,700	137,664	100,919
EXPENDITURE ON					
Charitable activities					
Therapist fees and other related costs	5	24,463	52,700	77,163	77,591
Other		8,974	1,000	9,974	8,052
Total		33,437	53,700	87,137	85,643
NET INCOME		50,527	-	50,527	15,276
RECONCILIATION OF FUNDS					
Total funds brought forward		10,050	10,277	20,327	5,051
TOTAL FUNDS CARRIED FORWARD		60,577	10,277	70,854	20,327

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.



**STATEMENT OF FINANCIAL POSITION
31 MARCH 2021**

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible assets	12	108	127
CURRENT ASSETS			
Debtors	13	500	500
Cash at bank		72,768	22,222
		<u>73,268</u>	<u>22,722</u>
CREDITORS			
Amounts falling due within one year	14	(2,522)	(2,522)
NET CURRENT ASSETS		<u>70,746</u>	<u>20,200</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>70,854</u>	<u>20,327</u>
NET ASSETS		<u>70,854</u>	<u>20,327</u>
FUNDS	16		
Unrestricted funds:			
General fund		55,577	5,050
Designated fund		5,000	5,000
		<u>60,577</u>	<u>10,050</u>
Restricted funds		10,277	10,277
TOTAL FUNDS		<u>70,854</u>	<u>20,327</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements



STATEMENT OF FINANCIAL POSITION - continued 31 MARCH 2021

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

14 December 2021

The financial statements were approved by the Board of Trustees and authorised for issue on
and were signed on its behalf by:

.....
Jane Street - Trustee

The notes form part of these financial statements



**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The charity continues to provide a wide range of support services to individuals abused in their childhood which meets its objectives as a public benefit entity.

The accounts are prepared in sterling which is the functional currency of the company, rounded to nearest pound.

COMPANY STATUS

The company is a private company limited by guarantee, registered in England and Wales. The members are listed in the trustees report. In the event of the company being wound up, every member is liable to contribute a sum not exceeding £10.

The address of the registered office of the charity is given on page 3.

INCOMING RESOURCES

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Where there are terms or conditions attached to incoming resources, particularly grants, then these terms or conditions must be met before the income is recognised as the entitlement condition will not be satisfied until that point. Where terms or conditions have not been met or uncertainty exists as to whether they can be met then the relevant income is not recognised in the year but deferred and shown on the balance sheet as deferred income.

Income receivable from charitable activities are for counselling services provided by the charity.

RESOURCES EXPENDED

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 15% on reducing balance

TAXATION

The charity is exempt from corporation tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.



**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

1. ACCOUNTING POLICIES - continued

FUND ACCOUNTING

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further details of each fund are disclosed in note 16.

DEBTORS

Debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

CREDITORS

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of fund to a third part and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

GOING CONCERN

The trustees believe that there are no material uncertainties related to events or conditions that may cast significant doubt upon the charity's ability to continue as a going concern.

CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In preparing the financial statements, the trustees were not required to make any estimates or judgements which materially affect reported income, expenses, assets, liabilities or disclosure of contingent assets and liabilities.

FINANCIAL INSTRUMENTS

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognized in the charity balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognized amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

BASIC FINANCIAL ASSETS

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.



NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES - continued

CLASSIFICATION OF FINANCIAL LIABILITIES

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

BASIC FINANCIAL LIABILITIES

Basic financial liabilities, including creditors, bank loans and loans from fellow group companies that are classified as debt, are initially recognized at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payment discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Donations	9,370	-	9,370	19,475
Grants	46,898	53,700	100,598	45,700
	<u>56,268</u>	<u>53,700</u>	<u>109,968</u>	<u>65,175</u>

Restricted grants includes £34,900 received to provide 12 victims of childhood abuse with 44 counselling sessions each and 6 therapeutic workshops benefitting a total of 20 victims the majority of whom live in south London. £4,800 was received to contribute towards the staff and overhead costs of providing 32, one-hour sessions of free counselling to five adults living in Merton and Wandsworth who have experienced childhood sexual abuse. £5,000 was received to provide counselling and support services.

3. OTHER INCOME

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Interest received	57	-	57	22
	<u>57</u>	<u>-</u>	<u>57</u>	<u>22</u>



NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

4. INCOME FROM CHARITABLE ACTIVITIES

		2021	2020
	Activity	£	£
Counselling fee received	Therapist fees	<u>27,639</u>	<u>35,722</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £
Therapist fees and other related costs	<u>77,163</u>

6. SUPPORT COSTS

	Finance £	Support cost £	Totals £
Other resources expended	<u>60</u>	<u>9,914</u>	<u>9,974</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Depreciation - owned assets	<u>19</u>	<u>22</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.



NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

9. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2021	2020
Non-remunerated Trustees	4	4

No employee received remuneration amounting to more than £60,000 in either year.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	20,475	44,700	65,175
Charitable activities			
Therapist fees	35,722	-	35,722
Other income	22	-	22
Total	56,219	44,700	100,919
EXPENDITURE ON			
Charitable activities			
Therapist fees and other related costs	46,698	30,893	77,591
Other	4,041	4,011	8,052
Total	50,739	34,904	85,643
NET INCOME	5,480	9,796	15,276
RECONCILIATION OF FUNDS			
Total funds brought forward	4,570	481	5,051
TOTAL FUNDS CARRIED FORWARD	10,050	10,277	20,327



**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

11. INDEPENDENT EXAMINER'S FEES

The independent examiner's remuneration amounts to an independent examination fee of £315 (2020 - £315) and accountancy fees of £657 (2020 - £657). These have been included under governance costs.

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
Cost	
At 1 April 2020 and 31 March 2021	<u>534</u>
Depreciation	
At 1 April 2020	407
Charge for year	<u>19</u>
At 31 March 2021	<u>426</u>
Net book value	
At 31 March 2021	<u>108</u>
At 31 March 2020	<u>127</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other debtors	<u>500</u>	<u>500</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Accrued expenses	<u>2,522</u>	<u>2,522</u>



NOTES TO THE FINANCIAL STATEMENTS - continued
 FOR THE YEAR ENDED 31 MARCH 2021

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
Fixed assets	108	-	108	127
Current assets	62,991	10,277	73,268	22,722
Current liabilities	(2,522)	-	(2,522)	(2,522)
	<u>60,577</u>	<u>10,277</u>	<u>70,854</u>	<u>20,327</u>

16. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	5,050	50,527	55,577
Designated fund	5,000	-	5,000
	<u>10,050</u>	<u>50,527</u>	<u>60,577</u>
Restricted funds			
Restricted fund	10,277	-	10,277
	<u>10,277</u>	<u>-</u>	<u>10,277</u>
TOTAL FUNDS	<u>20,327</u>	<u>50,527</u>	<u>70,854</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	83,964	(33,437)	50,527
Restricted funds			
Restricted fund	53,700	(53,700)	-
	<u>137,664</u>	<u>(87,137)</u>	<u>50,527</u>
TOTAL FUNDS	<u>137,664</u>	<u>(87,137)</u>	<u>50,527</u>



NOTES TO THE FINANCIAL STATEMENTS - continued
 FOR THE YEAR ENDED 31 MARCH 2021

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General fund	4,570	5,480	(5,000)	5,050
Designated fund	-	-	5,000	5,000
	<u>4,570</u>	<u>5,480</u>	-	10,050
Restricted funds				
Restricted fund	481	9,796	-	10,277
	<u>5,051</u>	<u>15,276</u>	-	<u>20,327</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	56,219	(50,739)	5,480
Restricted funds			
Restricted fund	44,700	(34,904)	9,796
	<u>100,919</u>	<u>(85,643)</u>	<u>15,276</u>

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.



**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

18. MEMBERS LIABILITIES

The charity is a company limited by guarantee and has no share capital. Under the memorandum of association, every member is liable to contribute a sum not exceeding to £10 in the event of the company being wound up, during the time they were members or within twelve months of ceasing to be a member. At 31 March 2021 there were 4 members (2020: 4 members).



DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	9,370	-	9,370	19,475
Grants	46,898	53,700	100,598	45,700
	<u>56,268</u>	<u>53,700</u>	<u>109,968</u>	<u>65,175</u>
Other income				
Interest received	57	-	57	22
Charitable activities				
Counselling fee received	27,639	-	27,639	35,722
Total incoming resources	83,964	53,700	137,664	100,919
EXPENDITURE				
Charitable activities				
Rent	719	18,600	19,319	19,221
Advertising	29	-	29	10
Travelling	5	-	5	4
Miscellaneous Purchases	260	-	260	370
Therapists fees	23,450	34,100	57,550	57,986
	<u>24,463</u>	<u>52,700</u>	<u>77,163</u>	<u>77,591</u>
Support costs				
Finance				
Bank charges	60	-	60	549
Support cost				
Insurance	1,015	-	1,015	971
Light and heat	606	-	606	783
Sundries	532	-	532	12
Books and stationery	2,217	-	2,217	1,743
Subscriptions	614	-	614	453
Accountancy	972	-	972	972
Carried forward	5,956	-	5,956	4,934

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**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Support cost				
Brought forward	5,956	-	5,956	4,934
Telephone	2,939	1,000	3,939	2,268
Training	-	-	-	279
Depreciation of tangible fixed assets	19	-	19	22
	<u>8,914</u>	<u>1,000</u>	<u>9,914</u>	<u>7,503</u>
Total resources expended	<u>33,437</u>	<u>53,700</u>	<u>87,137</u>	<u>85,643</u>
Net income	<u>50,527</u>	<u>-</u>	<u>50,527</u>	<u>15,276</u>

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