

Charity registration number: 1166462

Aurora Wellbeing Centres

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Aurora Wellbeing Centres

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Aurora Wellbeing Centres

Reference and Administrative Details

Trustees	Philip Foster, Chair Sarah Hall, Treasurer Carl Andrews Ian Hall Clare Rogers Louise Merriman
Senior Management Team	Dee Sissons from 01/06/2024, CEO Debra Fores until 30/6/2024, General Manager, Worksop Lynne Rothwell until 31/7/2024, Project Manager - Doncaster
Charity Registration Number	1166462
Principal Office	The Old Library Memorial Avenue Worksop Notts S80 2BJ
Independent Examiner	John O'Brien Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL
Solicitors	Dawson & Burgess Solicitor 3 South Parade Doncaster DN1 2DZ
Bankers	Virgin Money 50 Bridge Street Worksop S80 1JD

Aurora Wellbeing Centres

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2024.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Philip Foster, Chair
	Sarah Hall, Treasurer
	Carl Andrews
	Ian Hall
	Clare Rogers
	Louise Merriman (appointed 26 October 2023)

Objectives and activities

Objectives, strategies and activities

Our services include support groups, beauty and holistic therapies, exercise classes, wellbeing activities and workshops, nutrition, counselling, family therapy and much more. Whether a cancer patient or a person with a Long Term condition we focus on individual needs and develop programmes to support their health and wellbeing.

Our activities benefit the public by providing support to members of the communities we serve, both for those diagnosed with cancer and their carers, family and friends and the general local population as a whole.

We operate across three centres: working alongside the Doncaster and Bassetlaw Teaching Hospitals Trust, to deliver a variety of support services in Worksop, Doncaster and Mexborough. Our beauty and holistic therapy services are delivered across all three centres and offer a very high standard of service from our highly skilled staff and hugely dedicated volunteers.

Aurora is part of the NHS Cancer pathway supporting both Primary and Secondary care and in 2023/24 has received over 800 cancer referrals. We support individuals to self-manage and take back control through their diagnosis, recovery and beyond. Our Holistic Needs Assessment allows us to understand the current needs of our client base, which in turn enables us to be in a unique position to deliver relevant and tailored wellbeing package. We discuss concerns, prioritise goals and motivate individuals to achieve successful and realistic outcomes. Aurora is passionate about client experience and supporting the NHS in delivering the best care for our patients. Patient care is at the centre of everything we do and we adapt to the needs of our local population.

We would like to thank the National Heritage Lottery Fund for their on-going support. Locally we have a strong relationship with the Local Authority and are a key stakeholder in PLACE based partnerships. We are dependent on the support we get from our local community to sustain and build on the services that we deliver.

Aurora Wellbeing Centres

Trustees' Report (continued)

Public benefit

Activities benefit the public by providing support to members of the community offering support groups and supporting carers of cancer patients.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Over the last year, Aurora has continued to grow its support for those people affected by cancer. Across the three sites we have worked with over 20,000 people in total.

Whether it be the individual experiencing cancer, their spouse or child, our family therapy team have supported over 30 families to navigate the challenges of a cancer diagnosis, difficult treatments and their rehabilitation and recovery, with over 2000 individuals attending our cancer rehabilitation programme and more than 4000 people accessing our holistic therapies.

Our Family Services team are the architects of a new creative 'Loss and Identity' programme. We are excited to be invited to deliver more of these types of programmes.

Supported by the National Lottery Heritage Fund, we have embedded our innovative health and heritage collaboration, and we have a proven track record of creatively engage with our communities to deliver positive experiences. This work has been independently evaluated and has demonstrated that heritage has an important place in people's identity. This 'sense of place' is personal and impacts on feelings of comfort, safety, community and ultimately, wellbeing. Aurora has developed a safe warm environment for the most vulnerable. Our Tearooms offer nutritious meals for those experiencing food insecurity. We collect conversations and give people a sense of belonging. Over 2000 people have attended our wide range of support groups including:

- Arts and Crafts.
- Photography and Ukulele workshops
- Bereavement, Prostate Cancer and Cancer Support groups

Volunteers are at the heart of Aurora Wellbeing's operations, and we have an inclusive volunteering model – there are over 20 existing regular volunteers, and as well as supporting our groups, they assist day to day operations including the Heritage Hub, reception, shop and back office.

Financial review

At the end of March 2024, the organisation reported income of £716,197. Of that £419,396 was for restricted funds including the National Lottery Heritage Resilience fund, Unrestricted income totalled £296,801.

Aurora Wellbeing Centres

Trustees' Report (continued)

Policy on reserves

The Trustees policy is to have at least 6 months' worth of running costs in unrestricted reserves; Unrestricted reserves are currently £102,751 as compared to running costs for unrestricted activities of £300,000 per annum. The ongoing position is regularly monitored by the finance committee.

The Trustees will continue to actively manage all three Aurora sites throughout the year. Finances are monitored closely and reported to the Trustee board on a quarterly basis.

Plans for future periods

Aims and key objectives for future periods

The evidence suggests that 1 in 3 people are affected by cancer, so we know there is more to do. Looking ahead I am confident that we can further develop and grow. Over the next 12 months we will be:

- 1) Undertaking a governance review, ensuring we have the right skills, capacity and processes to remain successful.
- 2) Developing systems and processes to ensure we make the full use of our resources.
- 3) Building on and developing new partnerships that will help us grow our Family Services and take our heritage activities into the community.
- 4) Building on our strong volunteering model creating opportunities for families, and people of all ages to volunteer.

Going concern

The trustees have assessed that no material uncertainties exist.

Structure, governance and management

Nature of governing document

The Charitable Incorporated Organisation is operated under the rules of its Association model constitution registered 11th April 2016 and amended on 3rd December 2018.

Recruitment and appointment of trustees

When a role is identified for a new trustee, we identify the required skill sets and use our best efforts to find the most suitably qualified persons.

Statement of Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;

Aurora Wellbeing Centres

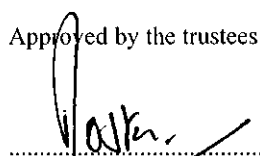
Trustees' Report (continued)

- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 27/11/2024 and signed on its behalf by:


Philip Foster
Trustee

Aurora Wellbeing Centres

Independent Examiner's Report to the trustees of Aurora Wellbeing Centres

Independent examiner's report to the trustees of Aurora Wellbeing Centres

I report to the trustees on my examination of the accounts of Aurora Wellbeing Centres (the Charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

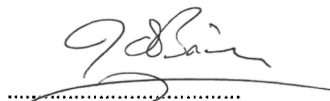
Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member and Fellow of the Association of Charity Independent Examiners, 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 in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



John O'Brien MSc FAIA FCIE
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Date:.....11/12/2024

Aurora Wellbeing Centres

Statement of Financial Activities for the Year Ended 31 March 2024

		Unrestricted funds		Restricted funds	Total
	Note	General £	Designated £	funds £	2024 £
Income and Endowments from:					
Donations and legacies	2	46,767	-	-	46,767
Charitable activities	3	-	-	378,523	378,523
Other trading activities	6	248,265	-	40,873	289,138
Investment income	4	1,769	-	-	1,769
Total Income		<u>296,801</u>	<u>-</u>	<u>419,396</u>	<u>716,197</u>
Expenditure on:					
Charitable activities	7	<u>(306,028)</u>	<u>(103,355)</u>	<u>(253,674)</u>	<u>(663,057)</u>
Total Expenditure		<u>(306,028)</u>	<u>(103,355)</u>	<u>(253,674)</u>	<u>(663,057)</u>
Net (expenditure)/income		(9,227)	(103,355)	165,722	53,140
Gross transfers between funds		<u>58,806</u>	<u>83,415</u>	<u>(142,221)</u>	<u>-</u>
Net movement in funds		49,579	(19,940)	23,501	53,140
Reconciliation of funds					
Total funds brought forward		<u>64,276</u>	<u>1,501,863</u>	<u>196,229</u>	<u>1,762,368</u>
Total funds carried forward	17	<u><u>113,855</u></u>	<u><u>1,481,923</u></u>	<u><u>219,730</u></u>	<u><u>1,815,508</u></u>

All of the charity's activities derive from continuing operations during the above period.

The funds breakdown for the period is shown in note 17.

The notes on pages 11 to 23 form an integral part of these financial statements.

Aurora Wellbeing Centres

Statement of Financial Activities for the Year Ended 31 March 2024 (continued)

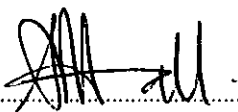
		Prior year			
		Unrestricted funds		Restricted funds	Total
	Note	General	Designated		2023
		£	£	£	£
Income and Endowments from:					
Donations and legacies		57,526	-	-	57,526
Charitable activities		99	-	282,695	282,794
Other trading activities		40,251	-	731	40,982
Investment income	4	691	-	-	691
Other income		163,134	-	-	163,134
Total Income		261,701	-	283,426	545,127
Expenditure on:					
Charitable activities		(283,030)	(98,009)	(203,842)	(584,881)
Total Expenditure		(283,030)	(98,009)	(203,842)	(584,881)
Net (expenditure)/income		(21,329)	(98,009)	79,584	(39,754)
Gross transfers between funds		(1,560,246)	1,599,872	(39,626)	-
Net movement in funds		(1,581,575)	1,501,863	39,958	(39,754)
Reconciliation of funds					
Total funds brought forward		1,645,851	-	156,271	1,802,122
Total funds carried forward	17	64,276	1,501,863	196,229	1,762,368

The notes on pages 11 to 23 form an integral part of these financial statements.

Aurora Wellbeing Centres
(Registration number: 1166462)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	12	1,493,027	1,512,317
Current assets			
Debtors	13	26,182	75
Cash at bank and in hand	14	<u>468,028</u>	<u>392,545</u>
		494,210	392,620
Creditors: Amounts falling due within one year	15	<u>(171,729)</u>	<u>(142,569)</u>
Net current assets		<u>322,481</u>	<u>250,051</u>
Net assets		<u>1,815,508</u>	<u>1,762,368</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	17	219,730	196,229
Unrestricted income funds			
Unrestricted funds		<u>1,595,778</u>	<u>1,566,139</u>
Total funds	17	<u>1,815,508</u>	<u>1,762,368</u>

The financial statements on pages 7 to 23 were approved by the trustees, and authorised for issue on 27/11/2024 and signed on their behalf by:



 Sarah Hall
 Trustee

Aurora Wellbeing Centres

Cash Flow Statement for the Year Ended 31 March 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash income/(expenditure)		53,140	(39,754)
Adjustments to cash flows from non-cash items			
Depreciation		110,086	104,635
Investment income	4	<u>(1,769)</u>	<u>(691)</u>
		161,457	64,190
Working capital adjustments			
(Increase)/decrease in debtors	13	(26,107)	23,030
Increase/(decrease) in creditors	15	29,160	(4,757)
Decrease in deferred income		<u>-</u>	<u>(135,833)</u>
Net cash flows from operating activities		<u>164,510</u>	<u>(53,370)</u>
Cash flows from investing activities			
Interest receivable and similar income	4	1,769	691
Tangible fixed assets	12	<u>(90,796)</u>	<u>(101,048)</u>
Net cash flows from investing activities		<u>(89,027)</u>	<u>(100,357)</u>
Net increase/(decrease) in cash and cash equivalents		75,483	(153,727)
Cash and cash equivalents at 1 April		<u>392,545</u>	<u>546,272</u>
Cash and cash equivalents at 31 March		<u><u>468,028</u></u>	<u><u>392,545</u></u>
Reconciliation of net cash flow to movement in net funds			
Increase/(decrease) in cash		75,483	(153,727)
Net funds at 1 April 2023		<u>392,545</u>	<u>546,272</u>
Net funds at 31 March 2024		<u><u>468,028</u></u>	<u><u>392,545</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

Aurora Wellbeing Centres

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Aurora Wellbeing Centres meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

The trustees have assessed that no material uncertainties exist.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Aurora Wellbeing Centres

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregates similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met.

Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable.

A grant received before the recognition criteria are satisfied is recognised as a liability.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer equipment	33.3% straight line
Furniture and equipment	20.0% straight line
Leasehold improvements	straight line over the remaining life of the lease
Virtual Museum	20% straight line

Aurora Wellbeing Centres

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds and resources set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Aurora Wellbeing Centres

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Pension costs charges in the Statement of Financial Activities represent the contributions payable by the charity during the year.

2 Income from donations and legacies

	Unrestricted General £	Total 2024 £	Total 2023 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	-	-	21,069
Legacies	17,978	17,978	-
Gift aid reclaimed	-	-	1,365
Government grants	4,930	4,930	-
Other income from donations and legacies	23,859	23,859	35,092
	<u>46,767</u>	<u>46,767</u>	<u>57,526</u>

3 Income from charitable activities

	Restricted funds £	Total 2024 £	Total 2023 £
Restricted grants	378,523	378,523	282,695
Sundry income	-	-	99
	<u>378,523</u>	<u>378,523</u>	<u>282,794</u>

4 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Interest receivable and similar income;			
Interest receivable on bank deposits	1,769	1,769	691
	<u>1,769</u>	<u>1,769</u>	<u>691</u>

Aurora Wellbeing Centres

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

5 Grants and donations

	Unrestricted funds £	Restricted funds £	Total funds £
National Lottery Heritage Fund	-	209,416	209,416
Bassetlaw CCG (Sheffield)	-	132,275	132,275
Primary Care Network	-	6,071	6,071
Masonic Lodge	-	5,000	5,000
Bassetlaw District Council	-	4,930	4,930
Anonymous	-	12,500	12,500
Estate of Agnes Todd	17,998	-	17,998
Sundry donations	28,769	8,331	37,100
	<u>46,767</u>	<u>378,523</u>	<u>425,290</u>

6 Income from other trading activities

	Unrestricted funds General £	Restricted funds £	Total funds £	Total 2023 £
Trading income;				
Shop income from sale of donated goods and services	50,649	-	50,649	-
Sales of goods and services	65,255	-	65,255	-
Other trading income (Cafe)	93,990	-	93,990	-
Local fundraising and street collection income	26,215	40,873	67,088	30,537
Property rental income	12,156	-	12,156	10,445
	<u>248,265</u>	<u>40,873</u>	<u>289,138</u>	<u>40,982</u>

Aurora Wellbeing Centres

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

7 Expenditure on charitable activities

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Advertising & promotion	2,575	4,464	7,039	3,028
Bank charges	5,232	-	5,232	4,189
Beauty therapy	9,118	9,458	18,576	13,930
Cafe supplies	33,556	-	33,556	18,293
Casual staff wages	5,544	4,714	10,258	9,784
Computer costs	-	-	-	2,819
Subscriptions	411	465	876	358
Irrecoverable VAT	-	-	-	3,415
Equipment, furniture & events	4,838	8,779	13,617	11,858
Fundraising & events	1,270	472	1,742	4,368
Hospitality & refreshments	361	85	446	737
Insurances	5,098	-	5,098	3,347
Licences & permits	-	-	-	912
Premises expenses	12,016	7,691	19,707	5,903
Printing, postage & stationery	-	-	-	3,200
Professional fees	13,608	63,568	77,176	65,902
Office costs	12,847	4,927	17,774	14,602
Rent & storage	-	-	-	193
Staff travel	300	378	678	307
Training	22	1,473	1,495	1,640
Volunteer expenses	1,285	559	1,844	1,068
Wages, NI & pension	172,271	146,641	318,912	293,234
Depreciation	110,086	-	110,086	104,635
Utilities	18,945	-	18,945	17,029
Refunds	-	-	-	130
	<u>409,383</u>	<u>253,674</u>	<u>663,057</u>	<u>584,881</u>

8 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

Aurora Wellbeing Centres

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

	2024 £	2023 £
Depreciation of fixed assets	<u>110,086</u>	<u>104,635</u>

9 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	300,755	278,114
Social security costs	13,535	11,076
Pension costs	<u>4,622</u>	<u>4,044</u>
	<u>318,912</u>	<u>293,234</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2024 No	2023 No
Average number of employees	<u>24</u>	<u>23</u>

14 (2023 - 11) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £4,622 (2023 - £4,044).

No employee received emoluments of more than £60,000 during the year

The total employee benefits of the key management personnel of the charity were £38,874 (2023 - £43,114).

10 Independent Examiner fees

During the period, the fees payable (excluding VAT) to the charity's independent examiner (2022: auditor) are analysed as follows:

	2024 £	2023 £
Independent Examination	1,480	1,210
Payroll fees	<u>1,647</u>	<u>1,520</u>
	<u>3,127</u>	<u>2,730</u>

Aurora Wellbeing Centres

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

12 Tangible fixed assets

	Furniture and equipment £	Computer equipment £	Leasehold improvements £	Virtual Museum £	Total £
Cost					
At 1 April 2023	61,259	10,578	1,574,289	130,117	1,776,243
Additions	7,381	-	83,415	-	90,796
At 31 March 2024	68,640	10,578	1,657,704	130,117	1,867,039
Depreciation					
At 1 April 2023	52,265	9,118	149,741	52,802	263,926
Charge for the year	5,271	1,460	77,331	26,024	110,086
At 31 March 2024	57,536	10,578	227,072	78,826	374,012
Net book value					
At 31 March 2024	11,104	-	1,430,632	51,291	1,493,027
At 31 March 2023	8,994	1,460	1,424,548	77,315	1,512,317

13 Debtors

	2024 £	2023 £
Trade debtors	26,182	75

14 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	410	410
Cash at bank	467,618	392,135
	468,028	392,545

Aurora Wellbeing Centres

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

15 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	39,078	11,507
Other loans	120,000	120,000
Other taxation and social security	10,017	8,135
Other creditors	2,634	2,927
	<u>171,729</u>	<u>142,569</u>

The £120,000 is an interest free loan from Bassetlaw District Council. The Trustees are hopeful that this loan will be released as grant aid in 2024-25.

16 Obligations under leases and hire purchase contracts

The total value of future minimum lease payments was as follows:

	2024 £	2023 £
Within one year	<u>-</u>	<u>1,512</u>

Aurora Wellbeing Centres

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

17 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
<i>General</i>					
General	64,276	296,801	(306,028)	58,806	113,855
<i>Designated</i>					
Heritage Assets fund	<u>1,501,863</u>	<u>-</u>	<u>(103,355)</u>	<u>83,415</u>	<u>1,481,923</u>
Total unrestricted funds	<u>1,566,139</u>	<u>296,801</u>	<u>(409,383)</u>	<u>142,221</u>	<u>1,595,778</u>
Restricted funds					
Prostate Programme	12,207	13,139	(19,325)	-	6,021
Therapy fund (Beauty)	-	26,179	(9,570)	-	16,609
Flood Disaster Project	14,734	-	(11,203)	(3,531)	-
DRI Beauty (legacy fund)	17,342	-	-	(17,342)	-
Fitness & Nutrition Programme	4,585	23,286	(15,782)	(2,691)	9,398
Arts & Heritage	-	4,930	(3,125)	-	1,805
Reaching Communities	-	-	(1,195)	-	(1,195)
Public Health Doncaster	9,064	-	(4,553)	-	4,511
LWABC	138,297	140,143	(100,730)	(151,710)	26,000
Family Therapy (Run the Wall)	-	2,303	(16,318)	46,048	32,033
Heritage Project	-	24,435	(24,435)	-	-
Heritage Maintenance Fund	-	115,694	-	-	115,694
Heritage Resilience fund	<u>-</u>	<u>69,287</u>	<u>(47,438)</u>	<u>(12,995)</u>	<u>8,854</u>
Total restricted funds	<u>196,229</u>	<u>419,396</u>	<u>(253,674)</u>	<u>(142,221)</u>	<u>219,730</u>
Total funds	<u>1,762,368</u>	<u>716,197</u>	<u>(663,057)</u>	<u>-</u>	<u>1,815,508</u>

Fund transfers represent movements to allocate internal charges for overhead costs to various activities, to allow for fixed asset additions funded through restricted grants but no longer subject to any restriction, and some corrections to historic fund balances brought forward.

Aurora Wellbeing Centres

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

The specific purposes for which the funds are to be applied are as follows:

The Prostate Programme (sponsored by Charity Aid Foundation donor) - will continue to offer all males with a prostate cancer diagnosis to attend the Worksof centre to participate in an Aurora Prostate Cancer Exercise and support group.

Therapy fund (Beauty) represents funding received specifically to support the provision of Beauty therapy treatments.

The Flood Disaster Project South Yorkshire Community Foundation - the project provides targeted emotional support to people affected by devastated by the flooding offering wellbeing and mindfulness classes via a helpline and workshops.

DRI Beauty (legacy fund) We offer beauty, hair and holistic services at our Doncaster Royal Infirmary (DRI) We also offer a wig library and support service.

Fitness & Nutrition Programme - This new group was launched in September 2022 to support cancer patients to be proactive in their recovery.

Arts & heritage represents funding from Bassetlaw District Council for heritage activities.

Reaching Communities funding is £ 300k allocation split over three years until 2027. It will support more people to access our services and some core costs it is particularly supporting Beauty (holistic treatments) and our exercise programme.

Public Health Doncaster MND Aurora received funding for a year from Public Health in Doncaster to develop a project to provide a low cost, service specific, emotional and advocacy support service for local people with cancer, that works with existing services and specifically focuses on the very early stage of a possible cancer journey (pre diagnostic) and the end of treatment phase (false summit).

Living With and Beyond Cancer programme (LWaBC) supported by the Bassetlaw CCG replaced the Macmillan Bassetlaw funding. This programme is delivered at our Worksof Centre. This continues to enable local people to access Welbeing Practitioners on a one to one basis, offering 1:1 assessments to form a plan of support for individuals and with an extensive support offer and information.

Family Therapy (Run the Wall) represents funds raised specifically for this activity.

Heritage Fund (NLHF) relates to the application to fund extensive refurbishments work to enable the building in Worksof to be transformed in keeping with its original character and to explore Heritage, Health and Wellbeing via various activities.

Heritage Maintenance Fund is ring-fenced for a five-year maintenance programme that didn't start until July 2024 when the main heritage funding ended. Ours is a listed building and it intends to ensure that we have the financial resilience to maintain the building.

Heritage Resilience Fund relates to a second grant made by the NLHF – it is restricted funds until March 2025 and relates to developing key roles that will support the sustainability of the organisation.

The Heritage Assets (designated) fund comprises the Building and Virtual Museum.

The Doncaster SY is specifically for support in the Doncaster area.

Treatment Packages (local giving) to provide free treatment packages for cancer patients.

Be Energy smart CAB programme - this programme's funding is now complete and balance transferred into the general funds of the charity. The aim of the project was to support vulnerable clients affected by poverty with their energy bills to provide advice and support at a casework level.

Kickstart: Aurora took part in the Department of Work and Pensions (DWP) scheme that was created as the Kickstart Scheme which allows employers and gateways to bid for grant funding to create new employment opportunities for the public benefit based on eligibility criteria specified by DWP (Kickstart Scheme).

Aurora Wellbeing Centres

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

	Prior year				Balance at
	Balance at 1	Incoming	Resources	Transfers	31 March
	April 2022	resources	expended		2023
	£	£	£	£	£
Unrestricted funds					
<i>General</i>					
General	1,645,851	261,701	(283,030)	(1,560,246)	64,276
<i>Designated</i>					
Heritage Assets fund	-	-	(98,009)	1,599,872	1,501,863
Total unrestricted funds	<u>1,645,851</u>	<u>261,701</u>	<u>(381,039)</u>	<u>39,626</u>	<u>1,566,139</u>
Restricted					
Prostate Programme	1,878	37,500	(27,171)	-	12,207
Flood Disaster Project	17,016	-	(2,282)	-	14,734
DRI Beauty (legacy fund)	17,719	-	-	(377)	17,342
Fitness & Nutrition Programme	3,893	2,930	(2,238)	-	4,585
Public Health Doncaster	24,415	6,969	(23,236)	916	9,064
LWABC	82,219	150,943	(94,865)	-	138,297
Heritage Project	-	82,875	(47,602)	(35,273)	-
Doncaster SY Projects	3,930	-	(3,930)	-	-
Be Energy Smart (CAB)	1,962	-	-	(1,962)	-
Kick Start	1,225	2,209	(2,518)	(916)	-
Treatment Packages (local giving)	2,014	-	-	(2,014)	-
Total restricted funds	<u>156,271</u>	<u>283,426</u>	<u>(203,842)</u>	<u>(39,626)</u>	<u>196,229</u>
Total funds	<u>1,802,122</u>	<u>545,127</u>	<u>(584,881)</u>	<u>-</u>	<u>1,762,368</u>

18 Analysis of net assets between funds

	Unrestricted			2024
	General	Designated	Restricted	Total funds
	£	£	£	£
Tangible fixed assets	11,104	1,481,923	-	1,493,027
Current assets	274,480	-	219,730	494,210
Current liabilities	(171,729)	-	-	(171,729)
Total net assets	<u>113,855</u>	<u>1,481,923</u>	<u>219,730</u>	<u>1,815,508</u>

Aurora Wellbeing Centres

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

	Unrestricted			2023
	General £	Designated £	Restricted £	Total funds £
Tangible fixed assets	10,454	1,501,863	-	1,512,317
Current assets	196,391	-	196,229	392,620
Current liabilities	(142,569)	-	-	(142,569)
Total net assets	<u>64,276</u>	<u>1,501,863</u>	<u>196,229</u>	<u>1,762,368</u>

19 Related party transactions

There were no related party transactions in the year or in the previous period.

20 Benefits in kind

Bassetlaw District Council and Aurora Wellbeing Centres have signed a 25 year lease for a peppercorn rent from 20/8/18 for the land and building known as the former Central Library, Memorial Avenue, Worksop.

21 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year or during the previous period.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year or during the previous period.

