

AURA ION FOUNDATION

England & Wales · Charity number 1168492

Details

Status	Registered
Legal form	Charitable company
Company number	09544768
Registered	2016-07-28
Register	View on the Charity Commission register

Contact

Address	11 Hammond Road Patchway Bristol BS34 5AN
Phone	07983317051
Email	contactus@auraion.co.uk
Website	www.auraion.co.uk

Activities

Objects: THE OBJECTS FOR WHICH THE COMPANY IS ESTABLISHED ARE THE PREVENTION OR RELIEF OF POVERTY [OR FINANCIAL HARDSHIP] ANYWHERE IN ROMANIA AND THE UK BY PROVIDING OR ASSISTING IN THE PROVISION OF EDUCATION, TRAINING, HEALTHCARE PROJECTS AND ALL THE NECESSARY SUPPORT DESIGNED TO ENABLE INDIVIDUALS TO GENERATE A SUSTAINABLE INCOME AND BE SELF-SUFFICIENT.

Activities: The objects for which the Aura Ion Foundation is established are the prevention or relief of poverty [or financial hardship] anywhere in Romania and the UK by providing or assisting in the provision of education, training, healthcare projects and all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient.

Classification

- **How:** Provides Services
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- Romania
- Bath And North East Somerset
- Bristol City
- Devon
- Plymouth City
- Somerset

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£2,461	£5,767	-	-
2024-04-30	£26,761	£28,581	-	-
2023-04-30	£57,022	£55,122	-	-
2022-04-30	£91,345	£81,547	-	-
2021-04-30	£128,255	£128,025	-	-

Trustees

Name	Role	Appointed
PETE KNIGHT	Chair	2016-03-19
ION IOANA		2016-07-25
MARIANA CIUCA		2016-03-19

Accounts

Trustees' Report and
Unaudited Financial Statements for the Year Ended 30 April 2024
for
Aura Ion Foundation

Moore
Chartered Accountants
30 Gay Street
Bath
BA1 2PA

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for the Year Ended 30 April 2024

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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 30 April 2024. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Our Purposes and Activities

The charity's main purpose is the prevention or relief of poverty (or financial hardship) anywhere in Romania and the UK by providing or assisting in the provision of education, training, healthcare projects and all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient.

Public benefit

The trustees have had due regard to the Charity Commission guidance on public benefit in deciding what activities the Charity should undertake and confirm that all the Charity's activities are undertaken to further our charitable purposes and public benefit.

ACHIEVEMENT AND PERFORMANCE

In a year like the last, we faced challenges in restoring pre-pandemic & pre-Brexit activity levels and securing vital funding opportunities.

We successfully fundraised over £23,500 in partnership with 6 Romanian charities and 1 individual this fiscal year. This funding supports diverse projects, such as initiatives to alleviate rural poverty, targeted relief, assistance, renovations, and the provision of medical care financial support. We've also allocated funds for educational workshops for children in impoverished areas.

In our 4th year of partnering with registered charities on mission-aligned projects, we've jointly contributed an astounding £256,000+ since 2020.

Beyond collaborations, again this year, equipped disadvantaged rural children with school supplies, ensuring they're school-ready with fully packed backpacks. We've also supported Asociația Aura Ion with toys, clothes, and more, sent from the UK to various Romanian counties. Our continued partnership with rural schools in Teleroman county has brought essential IT supplies, furniture, and playground makeovers.

Regrettably, due to transportation & customs costs post-Brexit, our Bristol-based 'Christmas Gift Box' appeal is still on hold until at least 2025. Instead, we shifted focus to collaborate with Asociația Aura Ion, gifting children with Christmas boxes through the month of December.

In the UK, our initiative "Aura's Essentials", which targets easing the burden on financially distressed families, and "Aura's Invisibles" which targets homeless outreach reduced projects significantly due to lack of funding opportunities.

FINANCIAL REVIEW

Financial review

The Trustees can confirm that the charity's assets are available and adequate to fulfil its obligations. The charity had net current assets of £22,229 at 30 April 2024 (2023: £23,817), all of which are held as unrestricted funds.

FINANCIAL REVIEW

Principal funding sources

The principal sources of funding during the year were donations from the general public.

Reserves policy

The Trustees have examined the Charity's requirements for reserves in light of the main risks to the organisation.

The Trustees have established a policy whereby free reserves (unrestricted funds not committed or invested in tangible fixed assets) held by the charity should be at a minimum of 3 months running costs. This has been calculated to be approximately £1,800. This is considered sufficient if required to wind up the charity if necessary.

As at 30 April 2024 "free reserves" totalled £22,229 (2023: £23,959). The trustees aim to secure further financial support to ensure that the minimum reserves target continues to be met, and that funds are available to cover future capital expenditure or unexpected costs.

The Trustees have set a budget for the year ended 30 April 2025 to achieve a surplus on unrestricted funds and aim to gradually build up a sustainable level of free reserves to meet future expenditure.

PLANS FOR FUTURE PERIODS

The upcoming year promises its own set of challenges, especially concerning funding.

In the UK, our focal point will be the "Aura's Essentials" project. This initiative is designed to alleviate the strain on families facing financial difficulties. We will be facilitating their access to vital food, hygiene supplies and community pop-up events, particularly in South Glos, Bristol. We will be re-launching our extensive household food insecurity survey in 2025.

In Romania, we are determined to further the 'Vision In A Backpack' initiative. Our target is to equip 500+ children with comprehensive school backpacks. Additionally, we aim to distribute clothing, toys, and other essential items to families. We will continue to partner with Romanian charities and NGOs, focusing on projects that align with mutual objectives. Alongside these collaborations, we remain committed to advancing facility and infrastructure enhancements in schools.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 15 April 2015 and registered as a charity on 28 July 2016. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purpose of charity law. Under the requirements of the Memorandum and Articles of Association, the members of the Management committee are elected and one third of the members should retire by rotation. A retiring member shall be eligible for re-election.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

All new Trustees are given the Charity Commission's guide, 'The Essential Trustee', a copy of the Memorandum and Articles of Association and the latest financial statements and Trustee Report. Trustees are signposted to publication produced by the Charity Commission and other relevant organisations including the NCVO.

Related parties

There are no related parties other than the Trustees in the year.

Risk management

The Trustees have assessed the major risks that the charity is exposed to, and are satisfied that systems are in place to mitigate the exposure to major risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

09544768 (England and Wales)

Registered Charity number

1168492

Registered office

11 Hammond Road
Patchway
Bristol
BS34 5AN

Trustees

I Ion
P C Knight
Ms M Ciuca

Company Secretary

Ms M Ciuca

Independent Examiner

Moore
Chartered Accountants
30 Gay Street
Bath
BA1 2PA

Approved by order of the board of trustees on09/07/24..... and signed on its behalf by:

.....
P C Knight - Trustee

Independent Examiner's Report to the Trustees of
Aura Ion Foundation

Independent examiner's report to the trustees of Aura Ion Foundation ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2024.

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.



Mark Powell

Moore
Chartered Accountants
30 Gay Street
Bath
BA1 2PA

Date: 22/7/2024

Statement of Financial Activities
for the Year Ended 30 April 2024

		30.4.24 Unrestricted fund £	30.4.23 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	26,756	57,022
Other income		<u>5</u>	<u>1</u>
Total		<u>26,761</u>	<u>57,023</u>
 EXPENDITURE ON			
Charitable activities	3		
General		<u>28,581</u>	<u>55,122</u>
 NET INCOME/(EXPENDITURE)		(1,820)	1,901
 RECONCILIATION OF FUNDS			
Total funds brought forward		<u>23,959</u>	<u>22,058</u>
 TOTAL FUNDS CARRIED FORWARD		<u>22,139</u>	<u>23,959</u>

Aura Ion Foundation

Balance Sheet
30 April 2024

		30.4.24 Unrestricted fund £	30.4.23 Total funds £
FIXED ASSETS	Notes		
Tangible assets	8	-	142
CURRENT ASSETS			
Cash at bank		23,879	25,380
CREDITORS			
Amounts falling due within one year	9	(1,740)	(1,563)
NET CURRENT ASSETS		<u>22,139</u>	<u>23,817</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>22,139</u>	<u>23,959</u>
NET ASSETS		<u>22,139</u>	<u>23,959</u>
FUNDS	10		
Unrestricted funds:			
General fund		<u>22,139</u>	<u>23,959</u>
TOTAL FUNDS		<u>22,139</u>	<u>23,959</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 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

Aura Ion Foundation

Balance Sheet - continued
30 April 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 on09/07/24..... and were signed on its behalf by:



.....
P C Knight - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Preparation of the accounts on a going concern basis

The financial statements have been prepared on the going concern basis as there are no material uncertainties about the charity's ability to continue. As the charity is still in its infancy, free reserves are running at a relatively low level at 30 April 2024. The trustees have set a budget for the year ended 30 April 2025 to achieve a surplus on unrestricted funds and aim to gradually build up sustainable level of free reserves to meet future expenditure.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations and legacies

Income from donations and legacies is included in income when these are receivable, except as follows:

- when donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Interest receivable

Interest is included when receivable by the charity.

Expenditure and irrecoverable vat

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Expenditure is classified under headings that aggregate all costs related to that 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.

Computer equipment - 25% on cost

Taxation

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

Notes to the Financial Statements - continued
for the Year Ended 30 April 2024

1. ACCOUNTING POLICIES - continued

Fund accounting

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

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 explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	2024	2023
	Unrestricted	Unrestricted
	£	£
Facebook	26,041	54,367
Paypal	395	954
Online Giving	120	341
Cash Donations	200	120
Amazon Smile	-	39
South Glos Council	-	1,200
	<u>26,756</u>	<u>57,022</u>

3. CHARITABLE ACTIVITIES COSTS

	2024	2023
	Unrestricted	Unrestricted
	£	£
Cost of donated goods	152	2,403
Storage costs	1,062	659
Transport costs	-	310
Event costs	-	2,191
IT/Computer costs	863	1,119
Printing, postage & stationary	70	200
Telephone	75	140
Accountancy	1,828	1,575
Insurance	288	287
Bank charges	398	812
Depreciation	142	227
Sundry	153	48
	<u>5,031</u>	<u>9,971</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2024

4. GRANTS PAYABLE

	30.4.24	30.4.23
	£	£
General	<u>23,550</u>	<u>45,151</u>
	2024	2023
	Unrestricted	Unrestricted
	£	£
Independent - Denisa Bardac	7,775	9,453
Asociatia Sulfetesti	4,446	6,613
Asociatia Mana Cereasca	4,136	-
Asociatia Maria Holtzhauser	2,300	6,059
Asociatia Aura Ion	-	5,994
Asociatia Concil	-	5,021
Independent - Anca-Florentia	2,891	2,891
Asociatia Impreuna Actionam	559	1,659
Independent - Nicoleta Cezar Chita	-	1,580
Asociatia Gura Humorulia	1,456	1,499
Asociatia Ajut Deci Exist	2,599	1,455
Independent - Elena Florina Putzlacher	280	710
Asociatia Copii Pentru Viitor	-	523
Asociatia Wahm	-	441
Asociatia Romana De Terapii In Autism Si ADHD	-	349
Asociatia ETIPC	-	306
Asociatia Give and Help	-	194
Independent - Georgiana Luiliana Nete	-	180
Independent - David Alexandra Sticlaru	-	118
Asociatia Casa Verde Pentru Odihna Si Relaxare	-	84
Independent - Speranta Lui Darius	-	22
	<u>23,551</u>	<u>45,151</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2024

5. NET INCOME/(EXPENDITURE)

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

	30.4.24	30.4.23
	£	£
Depreciation - owned assets	142	227
Independent Examination and Accounting Services	<u>1,828</u>	<u>1,575</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2024 nor for the year ended 30 April 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2024 nor for the year ended 30 April 2023.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	57,022
Other income	<u>1</u>
Total	<u>57,023</u>
 EXPENDITURE ON	
Charitable activities	
General	
	<u>55,122</u>
 NET INCOME	 1,901
 RECONCILIATION OF FUNDS	
Total funds brought forward	22,058
	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>23,959</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2024

8. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 May 2023 and 30 April 2024	<u>1,545</u>
DEPRECIATION	
At 1 May 2023	1,403
Charge for year	<u>142</u>
At 30 April 2024	<u>1,545</u>
NET BOOK VALUE	
At 30 April 2024	<u>-</u>
At 30 April 2023	<u>142</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.24 £	30.4.23 £
Accrued expenses	<u>1,740</u>	<u>1,563</u>

10. MOVEMENT IN FUNDS

	At 1.5.23 £	Net movement in funds £	At 30.4.24 £
Unrestricted funds			
General fund	23,959	(1,820)	22,139
	<u>23,959</u>	<u>(1,820)</u>	<u>22,139</u>
TOTAL FUNDS	<u>23,959</u>	<u>(1,820)</u>	<u>22,139</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	26,761	(28,581)	(1,820)
	<u>26,761</u>	<u>(28,581)</u>	<u>(1,820)</u>
TOTAL FUNDS	<u>26,761</u>	<u>(28,581)</u>	<u>(1,820)</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2024

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.5.22 £	Net movement in funds £	At 30.4.23 £
Unrestricted funds			
General fund	22,058	1,901	23,959
TOTAL FUNDS	<u>22,058</u>	<u>1,901</u>	<u>23,959</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	57,023	(55,122)	1,901
TOTAL FUNDS	<u>57,023</u>	<u>(55,122)</u>	<u>1,901</u>

11. RELATED PARTY DISCLOSURES

Grants of £Nil (2023 £5,994) were paid to Asociatia Aura Ion during the year, a related party due to the connection with the trustees Mariana Cluca and Ioana Ion.

Accounts

REGISTERED COMPANY NUMBER: 09544768 (England and Wales)
REGISTERED CHARITY NUMBER: 1168492

Trustees' Report and
Unaudited Financial Statements for the Year Ended 30 April 2023
for
Aura Ion Foundation



Aura Ion

Moore
Chartered Accountants
30 Gay Street
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BA1 2PA

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for the Year Ended 30 April 2023

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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 30 April 2023. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Our Purposes and Activities

The charity's main purpose is the prevention or relief of poverty (or financial hardship) anywhere in Romania and the UK by providing or assisting in the provision of education, training, healthcare projects and all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient.

Public benefit

The trustees have had due regard to the Charity Commission guidance on public benefit in deciding what activities the Charity should undertake and confirm that all the Charity's activities are undertaken to further our charitable purposes and public benefit.

ACHIEVEMENT AND PERFORMANCE

In a climate reminiscent of last year, we've grappled with challenges to return to pre-pandemic activity levels and to secure essential funding opportunities. Further, the post-Brexit scenario in Europe introduced its unique set of challenges.

With pride, we announce a successful fundraising effort of over £45,000 in partnership with 13 Romanian charities and 7 individual families this fiscal year. This funding supports diverse projects, such as initiatives to alleviate rural poverty, targeted relief, assistance, renovations, and the provision of disability equipment for individuals with conditions like multiple sclerosis. We've also allocated funds for therapeutic sessions, educational workshops, and social camps for children in impoverished areas.

A standout within our collaborative initiatives is the creation of a centre for children with disabilities, including autism and Down syndrome. This multi-year effort underscores our commitment to serving a broad group of individuals in desperate circumstances. Partnering with registered charities on mission-aligned projects, we've jointly contributed an astounding £230,000+ since 2020.

Beyond collaborations, we've equipped disadvantaged rural children with school supplies, ensuring they're school-ready with fully packed backpacks. We've also supported Asociația Aura Ion with toys, clothes, and more, sent from the UK to various Romanian counties. Our continued partnership with rural schools in Teleroman county has brought essential IT supplies, furniture, and playground makeovers.

Regrettably, post-Brexit customs issues and costs suspended our Bristol-based 'Christmas Gift Box' appeal. Instead, we shifted focus to collaborate with Asociația Aura Ion, gifting 1,000 children with Christmas boxes at their annual Xmas Party Events.

In the UK, our initiative "Aura's Essentials", targeted at easing the burden on financially distressed families, hosted a Free Food Event for Patchway & Charlton Hayes (South Glos, UK). Partnering with Southernbrooks, Sovereign Housing & AICA (Avon Indian Community Association), we served 120+ free meals and 60+ portions of chips. This event was a conduit for families to connect with local organisations, learn about community happenings, and discover available food-based community projects.

Our primary aim to address food insecurity in Patchway & Charlton Hayes began with an extensive household food insecurity survey. We relayed our findings and a comprehensive 30-page report to entities ranging from the South Glos Food Alliance to Housing Associations and even a personal presentation to the local MP. We're invigorated by the resultant launch of several projects based on our research.

Furthermore, "Aura's Invisibles" in the UK donated 250+ pairs of new thermal socks to homeless outreach projects, with a batch of 100 dispatched in January to 'Blonde Angel Street team' when the Severe Weather Emergency Protocol (SWEP) was activated in Bristol.

FINANCIAL REVIEW

Financial review

The Trustees can confirm that the charity's assets are available and adequate to fulfil its obligations. The charity had net current assets of £23,817 at 30 April 2023 (2022: £21,689), all of which are held as unrestricted funds.

Principal funding sources

The principal sources of funding during the year were donations from the general public.

FINANCIAL REVIEW

Reserves policy

The Trustees have examined the Charity's requirements for reserves in light of the main risks to the organisation.

The Trustees have established a policy whereby free reserves (unrestricted funds not committed or invested in tangible fixed assets) held by the charity should be at a minimum of 3 months running costs. This has been calculated to be approximately £1,800. This is considered sufficient if required to wind up the charity if necessary.

As at 30 April 2023 "free reserves" totalled £23,959 (2022: £22,058). The trustees aim to secure further financial support to ensure that the minimum reserves target continues to be met, and that funds are available to cover future capital expenditure or unexpected costs.

The Trustees have set a budget for the year ended 30 April 2024 to achieve a surplus on unrestricted funds and aim to gradually build up a sustainable level of free reserves to meet future expenditure.

PLANS FOR FUTURE PERIODS

The upcoming year promises its own set of challenges, especially concerning funding.

In Romania, we are determined to further the 'Vision In A Backpack' initiative. Our target is to equip 500+ children with comprehensive school backpacks. Additionally, we aim to distribute clothing, toys, and other essential items to families. We will continue to partner with Romanian charities and NGOs, focusing on projects that align with mutual objectives. Alongside these collaborations, we remain committed to advancing facility and infrastructure enhancements in schools.

In the UK, our focal point will be the "Aura's Essentials" project. This initiative is designed to alleviate the strain on families facing financial difficulties. We will be facilitating their access to vital food, hygiene supplies and community pop-up events, particularly in South Glos, Bristol.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 15 April 2015 and registered as a charity on 28 July 2016. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purpose of charity law. Under the requirements of the Memorandum and Articles of Association, the members of the Management committee are elected and one third of the members should retire by rotation. A retiring member shall be eligible for re-election.

Induction and training of new trustees

All new Trustees are given the Charity Commission's guide, 'The Essential Trustee', a copy of the Memorandum and Articles of Association and the latest financial statements and Trustee Report. Trustees are signposted to publication produced by the Charity Commission and other relevant organisations including the NCVO.

Aura Ion Foundation

Trustees' Report

for the Year Ended 30 April 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Related parties

There are no related parties other than the Trustees in the year.

Risk management

The Trustees have assessed the major risks that the charity is exposed to, and are satisfied that systems are in place to mitigate the exposure to major risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

09544768 (England and Wales)

Registered Charity number

1168492

Registered office

11 Hammond Road

Patchway

Bristol

BS34 5AN

Trustees

I Ion

P C Knight

Ms M Ciuca

Company Secretary

Ms M Ciuca

Independent Examiner

Moore

Chartered Accountants

30 Gay Street

Bath

BA1 2PA

Approved by order of the board of trustees on09/11/23..... and signed on its behalf by:



.....
P C Knight - Trustee

Independent Examiner's Report to the Trustees of
Aura Ion Foundation

Independent examiner's report to the trustees of Aura Ion Foundation ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2023.

Responsibilities and basis of report

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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.



Mark Powell

Moore
Chartered Accountants
30 Gay Street
Bath
BA1 2PA

Date: 13 / 11 / 2023

Aura Ion Foundation

Statement of Financial Activities
for the Year Ended 30 April 2023

		30.4.23 Unrestricted fund £	30.4.22 Total funds £
	Notes		
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	57,022	91,344
Other income		<u>1</u>	<u>1</u>
Total		<u>57,023</u>	<u>91,345</u>
EXPENDITURE ON			
Charitable activities	3		
General		<u>55,122</u>	<u>81,547</u>
NET INCOME		1,901	9,798
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>22,058</u>	<u>12,260</u>
TOTAL FUNDS CARRIED FORWARD		<u>23,959</u>	<u>22,058</u>

The notes form part of these financial statements

Aura Ion Foundation

Balance Sheet
30 April 2023

	Notes	30.4.23 Unrestricted fund £	30.4.22 Total funds £
FIXED ASSETS			
Tangible assets	8	142	369
CURRENT ASSETS			
Cash at bank		25,380	23,252
CREDITORS			
Amounts falling due within one year	9	(1,563)	(1,563)
NET CURRENT ASSETS		<u>23,817</u>	<u>21,689</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>23,959</u>	<u>22,058</u>
NET ASSETS		<u>23,959</u>	<u>22,058</u>
FUNDS	10		
Unrestricted funds:			
General fund		<u>23,959</u>	<u>22,058</u>
TOTAL FUNDS		<u>23,959</u>	<u>22,058</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 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

Aura Ion Foundation

Balance Sheet - continued

30 April 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 09/11/23 and were signed on its behalf by:



P C Knight - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Preparation of the accounts on a going concern basis

The financial statements have been prepared on the going concern basis as there are no material uncertainties about the charity's ability to continue. As the charity is still in its infancy, free reserves are running at a relatively low level at 30 April 2023. The trustees have set a budget for the year ended 30 April 2024 to achieve a surplus on unrestricted funds and aim to gradually build up sustainable level of free reserves to meet future expenditure.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations and legacies

Income from donations and legacies is included in income when these are receivable, except as follows:

- when donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Interest receivable

Interest is included when receivable by the charity.

Expenditure and irrecoverable vat

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Expenditure is classified under headings that aggregate all costs related to that 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.

Computer equipment - 25% on cost

Taxation

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

Notes to the Financial Statements - continued
for the Year Ended 30 April 2023

1. ACCOUNTING POLICIES - continued

Fund accounting

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

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 explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	2023	2022
	Unrestricted	Unrestricted
	£	£
Facebook	54,367	86,752
Paypal	954	363
Online Giving	341	901
Cash Donations	120	200
Amazon Smile	39	-
South Glos Council	1,200	-
HMRC Gift Aid	-	3,127
	<u>57,022</u>	<u>91,344</u>

3. CHARITABLE ACTIVITIES COSTS

	2023	2022
	Unrestricted	Unrestricted
	£	£
Cost of donated goods	2,403	3,171
Storage costs	659	347
Transport costs	310	809
Event costs	2,191	355
IT/Computer costs	1,119	883
Printing, postage & stationary	200	41
Telephone	140	127
Accountancy	1,575	1,563
Bank charges	812	798
Depreciation	227	61
Sundry	48	48
	<u>9,684</u>	<u>8,203</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2023

4. GRANTS PAYABLE

	30.4.23	30.4.22
	£	£
General		
	<u>45,151</u>	<u>73,344</u>
	2023	2022
	Unrestricted	Unrestricted
	£	£
Independent - Denisa Bardac	9,453	-
Asociatia Sulfetesti	6,613	-
Asociatia Maria Holtzhauser	6,059	23,270
Asociatia Aura Ion	5,994	19,425
Asociatia Concil	5,021	-
Independent - Anca-Florentia	2,891	-
Asociatia Impreuna Actionam	1,659	5,107
Independent - Nicoleta Cezar Chita	1,580	545
Asociatia Gura Humorulia	1,499	-
Asociatia Ajut Deci Exist	1,455	930
Independent - Elena Florina Putzlacher	710	-
Asociatia Copii Pentru Viitor	523	786
Asociatia Wahm	441	2,056
Asociatia Romana De Terapii In Autism Si ADHD	349	-
Asociatia ETIPC	306	-
Asociatia Give and Help	194	594
Independent - Georgiana Luiliana Nete	180	-
Independent - David Alexandra Sticlaru	118	170
Asociatia Casa Verde Pentru Odihna Si Relaxare	84	138
Independent - Speranta Lui Darius	22	-
Asociatia Si Noi Suntem Copii Vostri	-	7,071
Independent - Maria Otilia (Paul Oncescu)	-	4,337
Independent - Matras Petru	-	3,143
Asociatia Speranta Copiilor Speciali	-	2,300
Asociatia Elena Florina Putzlacher	-	1,507
Independent - Gheorghita Buruiana	-	1,169
Independent - Georgiana Cava	-	334
Asociatia Pentru Evolutie Rotus	-	195
Asociatia Traieste Cu Bucurie	-	162
Independent - Stimbu Liliana	-	104
	<u>45,151</u>	<u>73,344</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2023

5. NET INCOME/(EXPENDITURE)

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

	30.4.23	30.4.22
	£	£
Depreciation - owned assets	227	60
Independent Examination and Accounting Services	<u>1,575</u>	<u>1,500</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2023 nor for the year ended 30 April 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2023 nor for the year ended 30 April 2022.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	91,344
Other income	<u>1</u>
Total	<u>91,345</u>
 EXPENDITURE ON	
Charitable activities	
General	<u>81,547</u>
 NET INCOME	 9,798
 RECONCILIATION OF FUNDS	
Total funds brought forward	<u>12,260</u>
 TOTAL FUNDS CARRIED FORWARD	 <u>22,058</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2023

8. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 May 2022 and 30 April 2023	<u>1,545</u>
DEPRECIATION	
At 1 May 2022	1,176
Charge for year	<u>227</u>
At 30 April 2023	<u>1,403</u>
NET BOOK VALUE	
At 30 April 2023	<u>142</u>
At 30 April 2022	<u>369</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.23 £	30.4.22 £
Accrued expenses	<u>1,563</u>	<u>1,563</u>

10. MOVEMENT IN FUNDS

	At 1.5.22 £	Net movement in funds £	At 30.4.23 £
Unrestricted funds			
General fund	22,058	1,901	23,959
	<u>22,058</u>	<u>1,901</u>	<u>23,959</u>
TOTAL FUNDS	<u>22,058</u>	<u>1,901</u>	<u>23,959</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	57,023	(55,122)	1,901
	<u>57,023</u>	<u>(55,122)</u>	<u>1,901</u>
TOTAL FUNDS	<u>57,023</u>	<u>(55,122)</u>	<u>1,901</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2023

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.5.21 £	Net movement in funds £	At 30.4.22 £
Unrestricted funds			
General fund	12,260	9,798	22,058
TOTAL FUNDS	<u>12,260</u>	<u>9,798</u>	<u>22,058</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	91,345	(81,547)	9,798
TOTAL FUNDS	<u>91,345</u>	<u>(81,547)</u>	<u>9,798</u>

11. RELATED PARTY DISCLOSURES

Grants of £5,994 (2022 £19,425) were paid to Asociatia Aura Ion during the year, a related party due to the connection with the trustees Mariana Cluca and Ioana Ion.

Accounts

REGISTERED COMPANY NUMBER: 09544768 (England and Wales)

REGISTERED CHARITY NUMBER: 1168492

Trustees' Report and

Unaudited Financial Statements for the Year Ended 30 April 2022

for

Aura Ion Foundation



Aura Ion

Moore
Chartered Accountants
30 Gay Street
Bath
BA1 2PA

Contents of the Financial Statements
for the Year Ended 30 April 2022

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Trustees' Report
for the Year Ended 30 April 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 30 April 2022. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Our Purposes and Activities

The charity's main purpose is the prevention or relief of poverty (or financial hardship) anywhere in Romania and the UK by providing or assisting in the provision of education, training, healthcare projects and all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient.

Public benefit

The trustees have had due regard to the Charity Commission guidance on public benefit in deciding what activities the Charity should undertake and confirm that all the Charity's activities are undertaken to further our charitable purposes and public benefit.

ACHIEVEMENT AND PERFORMANCE

Although the coronavirus pandemic has eased considerable this year, it has still been difficult to return to pre-pandemic levels of activity, especially with regards to events and on the ground engagement with communities.

We continued with our 'COVID 19 Digital project' setup during the initial stages of the pandemic and pleased to report collaborated with 13 Romanian Charities & 7 special individual families this financial year, paving the way to support projects of providing free therapy and workshops, events dedicated towards those children with Autism and Down syndrome, several rebuilds & refurbishment of rural family housing damaged by fire through to providing the necessary funds for medical services to repair spinal conditions for teenagers. This has proved to reach far more people in need of relief than acting alone, combining skills, fundraising and knowledge with other registered Charities on projects that fall within our charitable aims and objectives we managed to provide over £70,000 of support.

Since our foundation, we have now helped improve the lives of more than 11,000 children and young people. Enabling 4,500 children from rural locations to attend school with fully equipped school backpacks which is dedicated to breaking the link between family income and educational achievement, providing children facing disadvantage. Each backpack was filled with high quality stationery and learning materials which enabled each child to express themselves and above all learn. Installed and equipped a new library containing 2000+ books, installed 100+ computers, desks, and furniture in 5 schools, over 20,000Kg of donations, school supplies, toys & equipment transported to Romania from Bristol & over 3,500 Christmas Gift boxes handed to children located in high deprivation areas in the annual Christmas events.

Throughout this year we provided toys, clothes, and other supplies, transported from UK to families in Giurgiu, Teleroman county, Dambovită, Ilfov, Bucharest, Constanta. These were identified as high poverty areas via the Romanian charity Asociația Aura Ion. Continued to work closely with 10+ rural Romanian schools in around Teleroman county, providing logistical and project support in gaining vital IT supplies, furniture, and playground refurbishments.

UK activities such as "Aura's Essentials", which is a project aimed at reducing the pressure on families in financial hardship via providing Emergency Breakfast Parcels, we continued for the first half of this year. During the year we also identified in South Glos / Patchway Bristol access to free sanitary products is having a serious effect on the education, health, and general quality of life of teenage girls. We now have 'Cafe/establishments' in the area having sanitary products placed in their establishment with free sanitary products for young girls / women as a 'pickup point'. Additionally, we are now collaborating with local groups in South Glos on food related projects that offer relief.

Unfortunately, for the second year, due to continuing uncertainty in restrictions our yearly 'Christmas Gift Box' appeal from the UK was placed on hold, with our focus on combining skills and fundraising opportunities with other registered charities that fall within our charitable aims and objectives.

FINANCIAL REVIEW

Financial review

The Trustees can confirm that the charity's assets are available and adequate to fulfil its obligations. The charity had net current assets of £21,689 at 30 April 2022 (2021: £11,831), all of which are held as unrestricted funds.

Principal funding sources

The principal sources of funding during the year were donations from the general public.

FINANCIAL REVIEW

Reserves policy

The Trustees have examined the Charity's requirements for reserves in light of the main risks to the organisation.

The Trustees have established a policy whereby free reserves (unrestricted funds not committed or invested in tangible fixed assets) held by the charity should be at a minimum of 3 months running costs. This has been calculated to be approximately £1,800. This is considered sufficient if required to wind up the charity if necessary.

As at 30 April 2022 "free reserves" totalled £22,058 (2021: £12,260). The trustees aim to secure further financial support to ensure that the minimum reserves target continues to be met, and that funds are available to cover future capital expenditure or unexpected costs.

The Trustees have set a budget for the year ended 30 April 2023 to achieve a surplus on unrestricted funds and aim to gradually build up a sustainable level of free reserves to meet future expenditure.

PLANS FOR FUTURE PERIODS

The following year is set to be challenging in terms of funding, we will continue collaborating with registered charities via our 'Digital project' and increase opportunities.

Our UK operation will be to focus upon the project "Aura's Essentials" aimed at reducing the pressure on families in financial hardship via providing avenues to access food and hygiene supplies in South Glos, Bristol. The plan next year is working alongside local charities such as Southernbrooks and Food Alliance, for us to run a large-scale household food insecurity survey in the Patchway & Charlton Hayes area to uncover exactly which projects would achieve the best level of relief. Plans are also underway to host the first ever Charlton Hayes Food Festival. It will be an opportunity for local groups and businesses who support the local community to get their information out. It will also be an opportunity for us to talk further about what is going on locally regarding accessing food, and what kind of projects people might like to see or be involved with going forward.

Our Romania operations, continuing the 'Vision In A Backpack' with an aim of supplying 500 children with fully equipped school backpacks along with clothing, toys and other vital supplies to families as well as continuing facility and infrastructure improvements in schools.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 15 April 2015 and registered as a charity on 28 July 2016. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purpose of charity law. Under the requirements of the Memorandum and Articles of Association, the members of the Management committee are elected and one third of the members should retire by rotation. A retiring member shall be eligible for re-election.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

All new Trustees are given the Charity Commission's guide, 'The Essential Trustee', a copy of the Memorandum and Articles of Association and the latest financial statements and Trustee Report. Trustees are signposted to publication produced by the Charity Commission and other relevant organisations including the NCVO.

Related parties

There are no related parties other than the Trustees in the year.

Risk management

The Trustees have assessed the major risks that the charity is exposed to, and are satisfied that systems are in place to mitigate the exposure to major risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

09544768 (England and Wales)

Registered Charity number

1168492

Registered office

11 Hammond Road
Patchway
Bristol
BS34 5AN

Trustees

I Ion
P C Knight
Ms M Ciuca

Company Secretary

Ms M Ciuca

Independent Examiner

Moore
Chartered Accountants
30 Gay Street
Bath
BA1 2PA

Approved by order of the board of trustees on **18/11/22** and signed on its behalf by:



.....
P C Knight - Trustee

Independent Examiner's Report to the Trustees of
Aura Ion Foundation

Independent examiner's report to the trustees of Aura Ion Foundation ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2022.

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.



Mark Powell
Moore
Chartered Accountants
30 Gay Street
Bath
BA1 2PA

Date: 18/11/2022

Aura Ion Foundation

Statement of Financial Activities
for the Year Ended 30 April 2022

	Notes	30.4.22 Unrestricted fund £	30.4.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	91,344	128,254
Other income		<u>1</u>	<u>1</u>
Total		<u>91,345</u>	<u>128,255</u>
 EXPENDITURE ON			
Charitable activities			
General	3	<u>81,547</u>	<u>128,025</u>
 NET INCOME		 9,798	 230
 RECONCILIATION OF FUNDS			
 Total funds brought forward		 12,260	 12,030
 TOTAL FUNDS CARRIED FORWARD		 <u>22,058</u>	 <u>12,260</u>

The notes form part of these financial statements

Aura Ion Foundation

Balance Sheet

30 April 2022

	Notes	30.4.22 Unrestricted fund £	30.4.21 Total funds £
FIXED ASSETS			
Tangible assets	8	369	429
CURRENT ASSETS			
Cash at bank		23,252	13,332
CREDITORS			
Amounts falling due within one year	9	(1,563)	(1,501)
NET CURRENT ASSETS		<u>21,689</u>	<u>11,831</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>22,058</u>	<u>12,260</u>
NET ASSETS		<u>22,058</u>	<u>12,260</u>
FUNDS	10		
Unrestricted funds:			
General fund		<u>22,058</u>	<u>12,260</u>
TOTAL FUNDS		<u>22,058</u>	<u>12,260</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2022 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

Aura Ion Foundation

Balance Sheet - continued

30 April 2022

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 **18/11/22** and were signed on its behalf by:



.....
P C Knight - Trustee

18/11/22

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Preparation of the accounts on a going concern basis

The financial statements have been prepared on the going concern basis as there are no material uncertainties about the charity's ability to continue. As the charity is still in its infancy, free reserves are running at a relatively low level at 30 April 2022. The trustees have set a budget for the year ended 30 April 2023 to achieve a surplus on unrestricted funds and aim to gradually build up sustainable level of free reserves to meet future expenditure.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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Income from donations and legacies is included in income when these are receivable, except as follows:

- when donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Interest receivable

Interest is included when receivable by the charity.

Expenditure and irrecoverable vat

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Expenditure is classified under headings that aggregate all costs related to that 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.

Computer equipment - 25% on cost

Taxation

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

Notes to the Financial Statements - continued
for the Year Ended 30 April 2022

1. ACCOUNTING POLICIES - continued

Fund accounting

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

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 explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	2022	2021
	Unrestricted	Unrestricted
	£	£
Facebook	86,752	126,355
Paypal	363	320
Online Giving	901	762
Cash Donations	200	150
Disability Chair Donation	-	416
Ford Trust Fund Donation	-	250
HMRC Gift Aid	3,127	-
	<u>91,344</u>	<u>128,253</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2022

3. CHARITABLE ACTIVITIES COSTS

	2022	2021
	Unrestricted	Unrestricted
	£	£
Cost of donated goods	3,171	6,073
Storage costs	347	347
Transport costs	809	337
Event costs	355	286
IT/Computer costs	883	835
Printing, postage & stationary	41	110
Telephone	127	325
Accountancy	1,563	1,500
Bank charges	798	999
Depreciation	61	386
Sundry	48	344
	<u>8,203</u>	<u>11,542</u>

4. GRANTS PAYABLE

	30.4.22	30.4.21
	£	£
General	<u>73,344</u>	<u>116,483</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2022

4. GRANTS PAYABLE - continued

	2022	2021
	Unrestricted	Unrestricted
	£	£
Asociatia Maria Holtzhauser	23,270	7,180
Asociatia Aura Ion	19,425	14,484
Asociatia Si Noi Suntem Copii Vostri	7,071	22,451
Asociatia Impreuna Actionam	5,107	259
Independent - Maria Otilia (Paul Onescu)	4,337	-
Independent - Matras Petru	3,143	-
Asociatia Speranta Copiilor Speciali	2,300	-
Asociatia Wahm	2,056	1,609
Asociatia Elena Florina Putzlacher	1,507	-
Independent - Gheorghita Buruiana	1,169	-
Asociatia Ajut Deci Exist	930	-
Asociatia Copii Pentru Viitor	786	1,279
Asociatia Give and Help	594	1,431
Independent - Nicoleta Cezar Chita	545	-
Independent - Georgiana Cava	334	-
Asociatia Pentru Evolutie Rotus	195	-
Independent - David Alexandra Sticlaru	170	-
Asociatia Traieste Cu Bucurie	162	2,534
Asociatia Casa Verde Pentru Odihna Si Relaxare	138	-
Independent - Stimbu Liliana	104	-
Asociatia Lordachescu	-	19,926
Asociatia Blondie	-	17,754
Asociatia Big Brother	-	9,853
Wheelchair - Toader Florin Alexandru	-	3,155
Asociatia Concil	-	2,078
Asociatia DeMers	-	2,053
Asociatia Autism Voice	-	1,906
Asociatia Atipic Bucuresti	-	1,771
Asociatia Kinetobebe	-	1,419
Asociatia Oamenilor De Afaceri Gorjeni	-	1,283
Asociatia Atipic Brasov	-	1,106
Asociatia Invingem Autismul	-	755
Asociatia Lume Buna	-	645
Asociatia Zborul Lui Alex	-	464
Asociatia Children Hub	-	387
Wheelchair - Dragos Florea	-	365
Asociatia Romana De Terapii In Autism Si ADHD	-	335
	<u>73,344</u>	<u>116,483</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2022

5. NET INCOME/(EXPENDITURE)

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

	30.4.22	30.4.21
	£	£
Depreciation - owned assets	60	386
Independent Examination and Accounting Services	<u>1,500</u>	<u>1,500</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2022 nor for the year ended 30 April 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2022 nor for the year ended 30 April 2021.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	128,254
Other income	<u>1</u>
Total	<u>128,255</u>
 EXPENDITURE ON	
Charitable activities	
General	<u>128,025</u>
 NET INCOME	230
 RECONCILIATION OF FUNDS	
Total funds brought forward	<u>12,030</u>
 TOTAL FUNDS CARRIED FORWARD	<u>12,260</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2022

8. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 May 2021 and 30 April 2022	<u>1,545</u>
DEPRECIATION	
At 1 May 2021	1,116
Charge for year	<u>60</u>
At 30 April 2022	<u>1,176</u>
NET BOOK VALUE	
At 30 April 2022	<u>369</u>
At 30 April 2021	<u>429</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.22 £	30.4.21 £
Trade creditors	-	1
Accrued expenses	<u>1,563</u>	<u>1,500</u>
	<u>1,563</u>	<u>1,501</u>

10. MOVEMENT IN FUNDS

	At 1.5.21 £	Net movement in funds £	At 30.4.22 £
Unrestricted funds			
General fund	12,260	9,798	22,058
	<u>12,260</u>	<u>9,798</u>	<u>22,058</u>
TOTAL FUNDS	<u>12,260</u>	<u>9,798</u>	<u>22,058</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2022

10. 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	91,345	(81,547)	9,798
TOTAL FUNDS	<u>91,345</u>	<u>(81,547)</u>	<u>9,798</u>

Comparatives for movement in funds

	At 1.5.20 £	Net movement in funds £	At 30.4.21 £
Unrestricted funds			
General fund	12,030	230	12,260
TOTAL FUNDS	<u>12,030</u>	<u>230</u>	<u>12,260</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	128,255	(128,025)	230
TOTAL FUNDS	<u>128,255</u>	<u>(128,025)</u>	<u>230</u>

11. RELATED PARTY DISCLOSURES

Grants of £19,425 (2021 £14,484) were paid to Asociatia Aura Ion during the year, a related party due to the connection with the trustees Mariana Ciuca and Ioana Ion.

Accounts

REGISTERED COMPANY NUMBER: 09544768 (England and Wales)
REGISTERED CHARITY NUMBER: 1168492

Trustees' Report and
Unaudited Financial Statements for the Year Ended 30 April 2021
for
Aura Ion Foundation



Aura Ion

Moore
Chartered Accountants
30 Gay Street
Bath
BA1 2PA

Aura Ion Foundation

Contents of the Financial Statements
for the Year Ended 30 April 2021

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Aura Ion Foundation

Trustees' Report for the Year Ended 30 April 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 30 April 2021. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Our Purposes and Activities

The charity's main purpose is the prevention or relief of poverty (or financial hardship) anywhere in Romania and the UK by providing or assisting in the provision of education, training, healthcare projects and all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient.

Public benefit

The trustees have had due regard to the Charity Commission guidance on public benefit in deciding what activities the Charity should undertake and confirm that all the Charity's activities are undertaken to further our charitable purposes and public benefit.

Trustees' Report
for the Year Ended 30 April 2021

ACHIEVEMENT AND PERFORMANCE

'To provide young people with the essential items that will enable students and teachers to focus on what's important: learning and creating a sustainable future out of poverty.'

The current coronavirus pandemic has disrupted the life of every child we support in some way. There is no denying that our 'Vision In A Backpack' programme supplying vital educational tools such as notebooks & learning materials, fully equipped school backpacks with high quality stationery creates much improvement in children's ability to learn - But as a Charity we faced a colossal challenge of addressing 'learning remotely' from rural villages in Romania this year, an unprecedented public health emergency and a drastic change to traditional fundraising activities.

We've already achieved so much, since our foundation in 2015, we have helped improve the lives of more than 10,000 children and young people. Enabling 4,000 children from rural locations to attend school with fully equipped school backpacks.

Due to COVID restrictions, for the first time our yearly 'Christmas Gift Box' appeal was placed on hold, with our focus being moved to education projects, combining skills, fundraising and knowledge with other registered Charities on projects that fall within our charitable aims and objectives. We are pleased to report we collaborated with 23 Charities via our 'COVID 19 Digital project' paving the way to support projects supplying wheelchairs to children in rural villages, community minibus and extensive support in Autism and educational learning activities.

Being digitally connected was vital to a child's educational development during this year, especially as the COVID-19 outbreak continues to disrupt school and education - one important focus was the supplying the urgent need for cellular based technology (tablets, laptops) to close the dangerous gap of digital inequity in learning. We identified across the 15 rural Romanian schools we support, digital skills are an issue as although these schools provided online learning, a large proportion of families cannot afford access to laptops, tablets or any adequate internet or phone connections are likely to miss out on vital learning. During this year we supplied several hundred tablets and internet dongles to those children most at risk of digital poverty. We will be challenging in the preceding year that a tablet must be as important as pen & paper in the educational toolkit.

UK activities such as our planned 'Techy Memory' workshops focusing on group cooperation for elderly & Individuals suffering from all kinds of cognitive impairment to socialise together and play interactive games was unfortunately placed on hold due to unable to run effectively with social distance restrictions. With local and national lockdowns, it also prevented our "Aura's Invisibles" project working with Outreach teams to supply those living on the street vital relief and supplies. However, our UK activities this year moved focus to expand upon our "Aura's Essential Hampers" project, this project is aimed at reducing the pressure on families in financial hardship via providing Emergency Breakfast Parcels. We become aware of the emergence of the "newly hungry and struggling", a growing number of residents in Patchway, Bristol in high levels of financial strains due to various COVID related issues that are not able to visit conventional Foodbanks' or be recognised in other community-based projects or claim welfare benefits via the supplying of 'Family Breakfast & Dental' packages.

FINANCIAL REVIEW

Financial review

The Trustees can confirm that the charity's assets are available and adequate to fulfil its obligations. The charity had net current assets of £11,831 at 30 April 2021 (2020: £11,785), all of which are held as unrestricted funds.

FINANCIAL REVIEW

Principal funding sources

The principal sources of funding during the year were donations from the general public.

Reserves policy

The Trustees have examined the Charity's requirements for reserves in light of the main risks to the organisation.

The Trustees have established a policy whereby free reserves (unrestricted funds not committed or invested in tangible fixed assets) held by the charity should be at a minimum of 3 months running costs. This has been calculated to be approximately £1,800. This is considered sufficient if required to wind up the charity if necessary.

As at 30 April 2021 "free reserves" totalled £12,260 (2020: £12,030). The trustees aim to secure further financial support to ensure that the minimum reserves target continues to be met, and that funds are available to cover future capital expenditure or unexpected costs.

The Trustees have set a budget for the year ended 30 April 2022 to achieve a surplus on unrestricted funds and aim to gradually build up a sustainable level of free reserves to meet future expenditure.

PLANS FOR FUTURE PERIODS

The following year is set to be challenging in terms of funding, we will continue collaborating with registered charities via our 'COVID 19 Digital project' and increase social and virtual opportunities.

We have identified across the 15 rural schools supported digital skills is an issue. There are substantially fewer highly digitally equipped and connected schools in Romania than the EU average (European Commission, 2019b). Our personally findings of rural villages, the situation is actually worse, this is actually backed by the EU research initiative by [Eurostat], which covered over all 28 EU countries, positions Romania with the highest threat to children at risk of poverty in the EU. School closures, while an important way to stave the spread of COVID-19, could result in increased social isolation for young people. Although the schools are providing online learning, a large proportion of families cannot afford access to laptops, tablets or any adequate Internet or phone connections are likely to miss out on vital learning.

We are therefore continuing the 'Vision In A Backpack' with an aim of supplying 750 with fully equipped school backpacks along with clothing, toys and other vital supplies to families as well as continuing facility and infrastructure improvements in schools. The outbreak of COVID-19 is likely to exacerbate the many difficulties the children we support already face over the coming year; we will challenge that a tablet must be as important as pen & paper in the educational toolkit.

Our UK operation this year will be to focus upon the project "Aura's Essentials" aimed at reducing the pressure on families in financial hardship via providing Emergency Breakfast & Hygiene Parcels.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 15 April 2015 and registered as a charity on 28 July 2016. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association.

Trustees' Report
for the Year Ended 30 April 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purpose of charity law. Under the requirements of the Memorandum and Articles of Association, the members of the Management committee are elected and one third of the members should retire by rotation. A retiring member shall be eligible for re-election.

Induction and training of new trustees

All new Trustees are given the Charity Commission's guide, 'The Essential Trustee', a copy of the Memorandum and Articles of Association and the latest financial statements and Trustee Report. Trustees are signposted to publication produced by the Charity Commission and other relevant organisations including the NCVO.

Related parties

There are no related parties other than the Trustees in the year.

Risk management

The Trustees have assessed the major risks that the charity is exposed to, and are satisfied that systems are in place to mitigate the exposure to major risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

09544768 (England and Wales)

Registered Charity number

1168492

Registered office

11 Hammond Road
Patchway
Bristol
BS34 5AN

Trustees

M Ciuca
I Ion
P C Knight

Company Secretary

M Ciuca

Independent Examiner

Moore
Chartered Accountants
30 Gay Street
Bath
BA1 2PA

Aura Ion Foundation

Trustees' Report
for the Year Ended 30 April 2021

Approved by order of the board of trustees on^{30/11/21}..... and signed on its behalf by:


.....

P C Knight - Trustee

**Independent Examiner's Report to the Trustees of
Aura Ion Foundation**

Independent examiner's report to the trustees of Aura Ion Foundation ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 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.



Mark Powell
Moore
Chartered Accountants
30 Gay Street
Bath
BA1 2PA

Date: 1/12/2021

Aura Ion Foundation

Statement of Financial Activities
for the Year Ended 30 April 2021

	Notes	30.4.21 Unrestricted fund £	30.4.20 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	128,254	23,623
Other income		<u>1</u>	<u>2</u>
Total		128,255	23,625
 EXPENDITURE ON			
Charitable activities	3		
General		128,025	15,146
		<u>128,025</u>	<u>15,146</u>
NET INCOME		230	8,479
 RECONCILIATION OF FUNDS			
Total funds brought forward		12,030	3,551
		<u>12,030</u>	<u>3,551</u>
TOTAL FUNDS CARRIED FORWARD		<u>12,260</u>	<u>12,030</u>

The notes form part of these financial statements

Aura Ion Foundation

Balance Sheet
30 April 2021

	Notes	30.4.21 Unrestricted fund £	30.4.20 Total funds £
FIXED ASSETS			
Tangible assets	8	429	245
CURRENT ASSETS			
Cash at bank		13,332	13,466
CREDITORS			
Amounts falling due within one year	9	(1,501)	(1,681)
NET CURRENT ASSETS		<u>11,831</u>	<u>11,785</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		12,260	12,030
NET ASSETS		<u>12,260</u>	<u>12,030</u>
FUNDS	10		
Unrestricted funds:			
General fund		<u>12,260</u>	<u>12,030</u>
TOTAL FUNDS		<u>12,260</u>	<u>12,030</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 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

Aura Ion Foundation

Balance Sheet - continued

30 April 2021

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 on30/11/21..... and were signed on its behalf by:



.....
P C Knight - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 30 April 2021

1. ACCOUNTING POLICIES

Preparation of the accounts on a going concern basis

The financial statements have been prepared on the going concern basis as there are no material uncertainties about the charity's ability to continue. As the charity is still in its infancy, free reserves are running at a relatively low level at 30 April 2021. The trustees have set a budget for the year ended 30 April 2022 to achieve a surplus on unrestricted funds and aim to gradually build up sustainable level of free reserves to meet future expenditure.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations and legacies

Income from donations and legacies is included in income when these are receivable, except as follows:

- when donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Interest receivable

Interest is included when receivable by the charity.

Expenditure and irrecoverable vat

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Expenditure is classified under headings that aggregate all costs related to that 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.

Computer equipment - 25% on cost

Notes to the Financial Statements - continued
for the Year Ended 30 April 2021

1. ACCOUNTING POLICIES - continued

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.

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 explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	2021	2020
	Unrestricted	Unrestricted
	£	£
Facebook	126,355	22,325
Paypal	320	352
Online Giving	762	643
Imperial Tobacco	-	293
Cash Donations	150	10
Disability Chair Donation	416	-
Ford Trust Fund Donation	250	-
	<u>128,253</u>	<u>23,623</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2021

3. CHARITABLE ACTIVITIES COSTS

	2021	2020
	Unrestricted	Unrestricted
	£	£
Cost of donated goods	6,073	10,560
Storage costs	347	384
Transport costs	337	1,421
Event costs	286	282
IT/Computer costs	835	459
Printing, postage & stationary	110	114
Telephone	325	531
Accountancy	1,500	900
Bank charges	999	87
Depreciation	386	244
Sundry	344	164
	<u>11,542</u>	<u>15,146</u>

4. GRANTS PAYABLE

	30.4.21	30.4.20
	£	£
General		
	<u>116,483</u>	<u>-</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2021

4. GRANTS PAYABLE - continued

	2021 Unrestricted £	2020 Unrestricted £
Asociatia Si Noi Suntem Copii Vostri	22,451	
Asociatia Lordachescu	19,926	
Asociatia Blondie	17,754	
Asociatia Aura Ion	14,484	
Asociatia Big Brother	9,853	
Asociatia Maria Holtzhauser	7,180	
Wheelchair - Toader Florin Alexandru	3,155	
Asociatia Traieste Cu Bucurie	2,534	
Asociatia Concil	2,078	
Asociatia DeMers	2,053	
Asociatia Autism Voice	1,906	
Asociatia Atipic Bucuresti	1,771	
Asociatia Wahm	1,609	
Asociatia Give and Help	1,431	
Asociatia Kinetobebe	1,419	
Asociatia Oamenilor De Afaceri Gorjeni	1,283	
Asociatia Copii Pentru Viitor	1,279	
Asociatia Atipic Brasov	1,106	
Asociatia Invingem Autismul	755	
Asociatia Lume Buna	645	
Asociatia Zborul Lui Alex	464	
Asociatia Children Hub	387	
Wheelchair - Dragos Florea	365	
Asociatia Romana De Terapii In Autism Si ADHD	335	
Asociatia Impreuna Actionam	259	
	<u>116,483</u>	<u>-</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2021

5. NET INCOME/(EXPENDITURE)

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

	30.4.21	30.4.20
	£	£
Depreciation - owned assets	386	244
Independent Examination and Accounting Services	<u>1,500</u>	<u>600</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2021 nor for the year ended 30 April 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2021 nor for the year ended 30 April 2020.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	23,623
Other income	<u>2</u>
Total	23,625
 EXPENDITURE ON	
Charitable activities	
General	15,146
	<u>15,146</u>
NET INCOME	8,479
 RECONCILIATION OF FUNDS	
Total funds brought forward	3,551
	<u>3,551</u>
TOTAL FUNDS CARRIED FORWARD	<u>12,030</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2021

8. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 May 2020	975
Additions	<u>570</u>
At 30 April 2021	<u>1,545</u>
DEPRECIATION	
At 1 May 2020	730
Charge for year	<u>386</u>
At 30 April 2021	<u>1,116</u>
NET BOOK VALUE	
At 30 April 2021	<u>429</u>
At 30 April 2020	<u>245</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.21 £	30.4.20 £
Trade creditors	1	1
Accrued expenses	<u>1,500</u>	<u>1,680</u>
	<u>1,501</u>	<u>1,681</u>

10. MOVEMENT IN FUNDS

	At 1.5.20 £	Net movement in funds £	At 30.4.21 £
Unrestricted funds			
General fund	12,030	230	12,260
	<u>12,030</u>	<u>230</u>	<u>12,260</u>
TOTAL FUNDS	<u>12,030</u>	<u>230</u>	<u>12,260</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2021

10. 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	128,255	(128,025)	230
TOTAL FUNDS	<u>128,255</u>	<u>(128,025)</u>	<u>230</u>

Comparatives for movement in funds

	At 1.5.19 £	Net movement in funds £	At 30.4.20 £
Unrestricted funds			
General fund	3,551	8,479	12,030
TOTAL FUNDS	<u>3,551</u>	<u>8,479</u>	<u>12,030</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	23,625	(15,146)	8,479
TOTAL FUNDS	<u>23,625</u>	<u>(15,146)</u>	<u>8,479</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2021

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.5.19 £	Net movement in funds £	At 30.4.21 £
Unrestricted funds			
General fund	3,551	8,709	12,260
TOTAL FUNDS	<u>3,551</u>	<u>8,709</u>	<u>12,260</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	151,880	(143,171)	8,709
TOTAL FUNDS	<u>151,880</u>	<u>(143,171)</u>	<u>8,709</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2021.