

Charity No. 1140337

AROOJ

FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 DECEMBER 2024

Arooj  
Charity Information  
For the Year Ended 31 December 2024

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Charity number 1140337

Registered address C/o APR Accountancy Services  
Shan House  
80-86 North Street  
Keighley  
BD21 3AF

Trustees The Trustees who served during the period  
and up to the date of this report were as  
follows:-

N Ahmed  
S Afzal  
M Iftakhar

Arooj  
Report of the Trustees  
For the Year Ended 31 December 2024

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The Trustees present their report and the financial statements as a charitable incorporated organisation (CIO) for the year ended 31 December 2024.

**Statement of Trustees' responsibilities**

Law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the Trustees should following best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principals in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 adequate 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. They 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.

**Objectives and Activities**

The principle activity was the carrying out of community projects designed to enhance the awareness of local communities and to support them, particularly families impacted by the Criminal Justice System.

Arooj  
Income and Expenditure Account  
For the Year Ended 31 December 2024

	2024		2023	
	£	£	£	£
<b>INCOME</b>				
Grants and subsidies received	-		5,500	
Grants received (Restricted Funds)	-		-	
Donations	40,243		40,613	
Gift Aid Claims	10,178		8,175	
	-----		-----	
	50,421		54,288	
<b>Administrative Expenses</b>				
Projects	46,410		56,297	
Rent and services	2,200		4,100	
Printing, postage and stationery	47		41	
Telephone and internet	517		508	
Accountancy fees	50		50	
Bank charges	-		-	
Sundry expenses	21		146	
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	(49,245)		(61,142)	
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<b>SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR</b>				
	1,176		(6,854)	
	=====		=====	

Arooj  
Balance Sheet  
As at 31 December 2024

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	<b>2024</b> £	<b>2023</b> £
<b>CURRENT ASSETS</b>		
Cash at bank and in hand	8,128	6,902
	-----	-----
	8,128	6,902
 <b>Creditors: Amounts Falling Due Within One Year</b>	 (100)	 (50)
	-----	-----
 <b>NET CURRENT ASSETS</b>	 8,028	 6,852
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 <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>	 8,028	 6,852
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 <b>NET ASSETS</b>	 8,028	 6,852
	=====	=====
 Income and Expenditure Account	 8,028	 6,852
	-----	-----
 <b>MEMBERS' FUNDS</b>	 8,028	 6,852
	=====	=====

Approved by the trustees on 5th June 2025

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N. Ahmed

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M. Iftakhar

Arooj  
Notes to the Financial Statements  
For the Year Ended 31 December 2024

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**1. Accounting Policies**

**1.1 Basis of Accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts, and with the Statement of Recommended Practice: Accounting and Reporting By Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16th July 2014.

**1.2 Going Concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**1.3 Income**

The charity's income is derived from charitable grants, subsidies and donations, and is recognised when the charity becomes entitled to such resources.



Section A

Independent Examiner's Report

Report to the trustees/  
members of

AROOJ

On accounts for the year  
ended

31 DECEMBER 2024

Charity no  
(if any)

1140337

Set out on pages

1 to 6

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2024.

Responsibilities and  
basis of report

As the charity's trustees, 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 Trust'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

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable 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.

Signed:

Date:

5/6/25

Name:

ANDREW PAUL RUSSELL

Relevant professional  
qualification(s) or body  
(if any):

FMAAT , FFA

Address:

APR ACCOUNTANCY SERVICES LIMITED

SHAN HOUSE, 80-86 NORTH STREET, KEIGHLEY, BD21 3AF