

AAR FOUNDATION

England & Wales · Charity number 1155376

Details

Other names AARF

Status Registered

Legal form CIO

Registered 2014-01-17

Register [View on the Charity Commission register](#)

Contact

Address 73 Shaw Hill Road
Birmingham
B8 3LJ

Phone 07771517786

Email info@aarfoundation.co.uk

Website www.aarfoundation.co.uk

Activities

Objects: TO PROMOTE THE BENEFIT OF THE INHABITANTS OF WASHWOOD HEATH AND SURROUNDING AREAS WITHOUT OF SEX, SEXUAL ORIENTATION, AGE DISABILITY, NATIONALITY, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, BY TOGETHER THE SAID INHABITANTS AND THE STATUTORY AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS; TO ESTABLISH, OR SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE AND TO MAINTAIN AND MANAGE THE SAME (WHETHER ALONE OR IN COOPERATION WITH ANY STATUTORY AUTHORITY OR OTHER PERSON) IN FURTHER OF THE SAID OBJECTS.

Activities: To develop the centre for public benefit to better cater for the needs of children, young people, elderly, disabled and women. Delivered workshops for children, young people and women to engage their creativity and further develop their confidence, self esteem and collaboration amongst diverse people.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Overseas Aid/famine Relief, Religious Activities, Arts/culture/heritage/science, Amateur Sport, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Birmingham City
- Walsall
- Wolverhampton
- Worcestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£7,924	£8,861	-	-
2024-03-31	£5,297	£4,058	-	-
2023-03-31	£3,044	£6,495	-	-
2022-03-31	£10,825	£5,537	-	-
2021-03-31	£21,212	£7,780	-	-

Trustees

Name	Role	Appointed
Amran Ellahi	Chair	2014-02-02
Afnan Ejaz Gillani		2025-12-05
Mohammed Ibrahim		2025-12-05
Sara Aslam		2016-11-19
YASMIN AKHTAR		2013-10-01

AAR FOUNDATION

England & Wales - Charity number 1155376

Accounts

Charity Commission No: 1155376

AAR FOUNDATION CIO

**73/76 Shaw Hill Road
Birmingham B3 3LN**

**REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025**

AAR FOUNDATION CIO

**73/76 Shaw Hill Road
Birmingham B3 3LN**

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SIGNIFICANT INFORMATION

Principal office

AAR FOUNDATION CIO

**73/76 Shaw Hill Road
Birmingham B3 3LN**

Registered Charity No 1155376

Officers

The charity trustees during the year ended 31 March 2025 were

Mr Amran Ellahi	Chairman and Trustee
Mrs Yasmin Akhtar	Trustee
Mrs Sara Aslam	Trustee

Bankers

Barclays Bank Plc
Leicester
LE87 2BB

**TRUSTEES' REPORT FOR THE YEAR ENDED
31 MARCH 2025**

The Trustees present their report for the year ended 31 March 2025. The financial statements have been prepared in accordance with the accounting policies on page 7 and comply with the charity's trust deed and applicable law.

The charity is a Charitable Incorporated Organisation (CIO) governed according to the constitution dated 22 November 2013 and the charity is registered with the Charity Commission in England (No: 1155376).

OBJECTS

The objects of the CIO are: to promote the benefit of the inhabitants of Washwood Heath and surrounding areas without distinction of gender, sexual orientation, age disability, nationality, race or of political, religious, or other opinions, by associating together the said inhabitants and the statutory authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interest of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.

To establish or secure the establishment of a community centre and to maintain and manage the same (whether alone or in co-operation with any statutory authority or other person) in furtherance of the objects

ACTIVITIES AND PROGRESS

During the year various activities took place to develop the social and communal experiences of our local and wider communities. These included musical performances, communal madetion and cultural celebrations. We also gave out community hampers to support famalies who experiencing financial difficulties

FINANCE

During the period the charity raised funds by collecting donations and gifts from community members.

TRUSTEES' RESPONSIBILITY FOR THE ACCOUNTS

Charity law requires the trustees of the Association to prepare statements of accounts for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources for that period. In preparing those financial statements, the trustees are required to :

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent.
- to prepare the financial statements in accordance with the methods and principles set out in the Statement of Recommended Practice Accounting and Reporting by Charities and to state whether or not the accounts have been prepared in accordance with that statement and applicable accounting standards;
- prepare the financial statements on the going concern basis unless it is inappropriate to
- presume that the charity will continue in operation.

**TRUSTEES' REPORT FOR THE YEAR ENDED
31 MARCH 2025 (continued)**

The trustees are responsible for keeping proper accounting records which are sufficient to show and explain the charity's transactions and to disclose with reasonable accuracy at any time the financial position of the Association, and to enable them to ensure that any statements of account comply with the requirements of the Charity (Accounts and Reports) Regulations 2000. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities

RISK MANAGEMENT

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

RESERVES POLICY

The Reserve Fund represents unrestricted funds. The Trustees aim to maintain sufficient reserves so as to give flexibility to cover temporary timing differences for donations received, adequate working capital for core costs and which allow them to respond quickly to the needs of the Charity.

Approved by the board of Trustees on 28 January 2026 and signed on their behalf by:

..... Chairman/Trustee
Amran Ellahi

Independent Examiner's Report to the Trustees of AAR Foundation CIO

I report on the accounts of AAR Foundation CIO for the period ended 31 March 2025 which are set out on pages 5 to 9.

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 charity's accounts carried out under section 145 of the 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act;
or
2. the accounts do not accord with those records or
3. the accounts do not comply with the 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.

MAHMOOD AHED
CHARTERED CERTIFIED ACCOUNTANT

784 Alum Rock Road
Ward End
Birmingham B8 2TE

Dated: 28 January 2026

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

	2025	2024
Income and endowments		
Donations and gifts	7,924	4,907
Other income	-	390
	-----	-----
Total income	<u>7,924</u>	<u>5,297</u>
Expenditure		
Expenditure on charitable Activities:		
Functions and events	2,659	155
Rates and water	1,466	460
Insurance	-	774
Heat and light	1,673	686
Telephone	-	355
Motor expenses	136	-
Repairs and renewals	-	452
Post and stationery	842	-
Sundry expenses	424	46
Accountancy fees	350	350
Depreciation	1,311	780
	-----	-----
Total expenditure	<u>8,861</u>	<u>4,058</u>
Net incoming resources for the year	(937)	1,239
Total funds brought forward	19,896	18,657
	-----	-----
Total funds carried forward	<u>18,959</u>	<u>19,896</u>

The notes on pages 7-9 form part of these accounts

AAR FOUNDATION CIO

BALANCE SHEET

AS AT 31 MARCH 2025

		2025 £	2024 £
FIXED ASSETS			
Tangible fixed assets	3	56,263	53,253
 CURRENT ASSETS			
Other debtors		3,200	3,200
Cash at bank and in hand		3,077	6,675
		-----	-----
		6,277	9,875
 CREDITORS: Amounts falling			
Due within one year	4		
Creditors and accruals		(744)	(395)
		-----	-----
TOTAL ASSETS LESS		5,533	9,480
CURRENT LIABILITIES		-----	-----
NET ASSETS		61,796	62,733
		=====	=====

FUNDS

Unrestricted funds

General fund	5	61,796	62,733
		-----	-----
TOTAL CHARITY FUNDS		61,796	62,733
		=====	=====

Approved by the board of Trustees on 28 January 2026 and signed on their behalf by:

.....
Amran Ellahi
TRUSTEE

The notes on page 7-9 form part of these accounts

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025**

1. ACCOUNTING POLICIES

1.1 Basis of Accounting

The financial statements have been prepared in accordance with the Charities SORP FRS 102 applicable to charities preparing their accounts in accordance with FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Preparation of the accounts on a going concern basis

After making enquires, the Trustees have a reasonable expectation that the Charity has adequate resources to continue its activities for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements. There are no material uncertainties casting doubt on going concern.

1.2 Income

Donations and legacies are recognised as income when the charity becomes entitled to the resources. Other income is accounted for on an accrual basis as far as it is prudent to do so. Income includes income tax recoverable.

1.3 Gifts in kind

The charity receives the benefit of work carried out by volunteers, and receives the use of facility and equipment without charge. No value is placed on these items, where the benefit extends over several periods, in which case they are valued and included in the balance sheet at a reasonable valuation.

1.4 Grants

Revenue grants are credited to the income and expenditure account as received, unless related to a specific period, when it is placed in a restricted fund until it is used.

1.5 Capital expenditure

Any expenditure related to the construction of the cultural centre is capitalised and included in the tangible fixed assets.

1.6 Taxation

As a registered charity, the company benefits from Rates relief and is generally exempt from Income tax and Capital Gains Tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

1.7 Depreciation

Improvement to property: Construction work of centre is in progress and no depreciation is charged.

Fixtures and fittings 15% reducing balance

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025**

2. Trustees' Remuneration and Expenses

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the period to any trustee or to any person or persons known to be connected with any of them. No reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the year.

	2025	2024
	£	£
2. DONATIONS AND GIFTS		
Donations received	7,924	4,907
	<u>7,924</u>	<u>4,907</u>

3. TANGIBLE FIXED ASSETS

	Fixtures & fittings	Improvement to property	Total
	£	£	£
Cost			
As at 31/03/24	9,822	48,832	58,654
Additions	4,321	-	4,321
	<u>14,143</u>	<u>48,832</u>	<u>62,975</u>
Depreciation			
As at 31/03/24	5,401	-	5,401
Charge for the year	1,311	-	1,311
	<u>6,712</u>	<u>-</u>	<u>6,712</u>
Net Book Value			
At 31.03/2025	7,431	48,832	56,263
At 31/03/ 2024	4,421	48,832	53,253

Centre construction is in progress and no depreciation is charged

	2025	2024
4. CREDITORS: Amounts falling due		
Within one year	744	396
	<u>744</u>	<u>396</u>

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025**

5. FUNDS

	Unrestricted Funds
Opening balance	62,733
Incoming resources	7,924
Outgoing resources	(8,861)

Closing balance	61,796
	=====
Represented by net current assets	61,796
	=====

6. GOING CONCERN

Trustee's are satisfied that the charity will be able to continue its activities and
Therefore accounts are prepared as going concern

AAR FOUNDATION

England & Wales - Charity number 1155376

Accounts

Charity Commission No: 1155376

AAR FOUNDATION CIO

**73/76 Shaw Hill Road
Birmingham B3 3LN**

**REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024**

AAR FOUNDATION CIO

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Registered Charity No 1155376

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The charity trustees during the year ended 31 March 2024 were

Mr Amran Ellahi
Mrs Yasmin Akhtar
Mrs Sara Aslam

Chairman and Trustee
Trustee
Trustee

Bankers

Barclays Bank Plc
Leicester
LE87 2BB

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

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ACTIVITIES AND PROGRESS

During the year various activities took place to develop the social and communal experiences of our local and wider communities. These included musical performances, communal madetion and cultural celebrations. We also gave out community hampers to support famalies who experiencing financial difficulties

FINANCE

During the period the charity raised funds by collecting donations and gifts from community members.

TRUSTEES' RESPONSIBILITY FOR THE ACCOUNTS

Charity law requires the trustees of the Association to prepare statements of accounts for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources for that period. In preparing those financial statements, the trustees are required to :

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- prepare the financial statements on the going concern basis unless it is inappropriate to
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**TRUSTEES' REPORT FOR THE YEAR ENDED
31 MARCH 2024 (continued)**

The trustees are responsible for keeping proper accounting records which are sufficient to show and explain the charity's transactions and to disclose with reasonable accuracy at any time the financial position of the Association, and to enable them to ensure that any statements of account comply with the requirements of the Charity (Accounts and Reports) Regulations 2000. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities

RISK MANAGEMENT

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

RESERVES POLICY

The Reserve Fund represents unrestricted funds. The Trustees aim to maintain sufficient reserves so as to give flexibility to cover temporary timing differences for donations received, adequate working capital for core costs and which allow them to respond quickly to the needs of the Charity.

Approved by the board of Trustees on 28 January 2025 and signed on their behalf by:

..... Chairman/Trustee
Amran Ellahi

Independent Examiner's Report to the Trustees of AAR Foundation CIO

I report on the accounts of AAR Foundation CIO for the period ended 31 March 2024 which are set out on pages 5 to 9.

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 charity's accounts carried out under section 145 of the 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act;
or
2. the accounts do not accord with those records or
3. the accounts do not comply with the 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.

**MAHMOOD AHED
CHARTERED CERTIFIED ACCOUNTANT**

**784 Alum Rock Road
Ward End
Birmingham B8 2TE**

Dated: 28 January 2025

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

	2024	2023
Income and endowments		
Donations and gifts	4,907	2,544
Other income	390	500
	-----	-----
Total income	5,297	3,044
	=====	=====
Expenditure		
Expenditure on charitable Activities:		
Functions and events	155	143
Rates and water	460	2,279
Insurance	774	737
Heat and light	686	889
Telephone	355	654
Repairs and renewals	452	604
Sundry expenses	46	21
Accountancy fees	350	250
Depreciation	780	918
	-----	-----
Total expenditure	4,058	6,495
	=====	=====
Net incoming resources for the year	1,239	(3,451)
Total funds brought forward	18,657	22,108
	-----	-----
Total funds carried forward	19,896	18,657
	=====	=====

The notes on pages 7-9 form part of these accounts

AAR FOUNDATION CIO

**BALANCE SHEET
AS AT 31 MARCH 2024**

		2024 £	2023 £
FIXED ASSETS			
Tangible fixed assets	3	53,253	54,033
CURRENT ASSETS			
Other debtors	3,200	3,200	
Cash at bank and in hand	6,675	4,511	
		-----	-----
	9,875	7,711	
CREDITORS: Amounts falling			
Due within one year	4		
Creditors and accruals		(395)	(250)
		-----	-----
TOTAL ASSETS LESS CURRENT LIABILITIES		9,480	7,461
		-----	-----
NET ASSETS		62,733	61,494
		=====	=====
 FUNDS			
Unrestricted funds			
General fund	5	62,733	61,494
		-----	-----
TOTAL CHARITY FUNDS		62,733	61,494
		=====	=====

Approved by the board of Trustees on 28 January 2025 and signed on their behalf by:

.....
Amran Ellahi
TRUSTEE

The notes on page 7-9 form part of these accounts

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024****1. ACCOUNTING POLICIES****1.1 Basis of Accounting**

The financial statements have been prepared in accordance with the Charities SORP FRS 102 applicable to charities preparing their accounts in accordance with FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Preparation of the accounts on a going concern basis

After making enquires, the Trustees have a reasonable expectation that the Charity has adequate resources to continue its activities for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements. There are no material uncertainties casting doubt on going concern.

1.2 Income

Donations and legacies are recognised as income when the charity becomes entitled to the resources. Other income is accounted for on an accrual basis as far as it is prudent to do so. Income includes income tax recoverable.

1.3 Gifts in kind

The charity receives the benefit of work carried out by volunteers, and receives the use of facility and equipment without charge. No value is placed on these items, where the benefit extends over several periods, in which case they are valued and included in the balance sheet at a reasonable valuation.

1.4 Grants

Revenue grants are credited to the income and expenditure account as received, unless related to a specific period, when it is placed in a restricted funds until it is used.

1.5 Capital expenditure

Any expenditure related to the construction of the cultural centre is capitalised and included in the tangible fixed assets.

1.6 Taxation

As a registered charity, the company benefits from Rates relief and is generally exempt from Income tax and Capital Gains Tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

1.7 Depreciation

Improvement to property: Construction work of centre is in progress and no depreciation is charged.

Fixtures and fittings 15% reducing balance

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024**

2. Trustees' Remuneration and Expenses

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the period to any trustee or to any person or persons known to be connected with any of them. No reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the year.

	2024	2023
	£	£
2. DONATIONS AND GIFTS		
Donations received	4,907	2,725
	<u>4,907</u>	<u>2,725</u>

3. TANGIBLE FIXED ASSETS

	Fixtures & fittings	Improvement to property	Total
	£	£	£
Cost			
As at 31/03/23	9,822	48,832	58,654
	-----	-----	-----
As at 31/03/24	9,822	48,832	58,654
	<u>9,822</u>	<u>48,832</u>	<u>58,654</u>
Depreciation			
As at 31/03/23	4,621	-	4,621
Charge for the year	780	-	780
	-----	-----	-----
As at 31/03/24	5,401	-	5,401
	<u>5,401</u>	<u>-</u>	<u>5,401</u>
Net Book Value			
At 31.03/2023	53,253	-	53,253
	<u>53,253</u>	<u>-</u>	<u>53,253</u>
At 31/03/ 2022	5,201	48,832	54,033
	<u>5,201</u>	<u>48,832</u>	<u>54,033</u>

Centre construction is in progress and no depreciation is charged

	2024	2023
4. CREDITORS: Amounts falling due		
Within one year	396	250
	<u>396</u>	<u>250</u>

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024**

5. FUNDS

	Unrestricted Funds
Opening balance	61,494
Incoming resources	5,297
Outgoing resources	(4,058)

Closing balance	62,733
	=====
Represented by Net current assets	62,733
	=====

6. GOING CONCERN

Trustee's are satisfied that the charity will be able to continue its activities and
Therefore accounts are prepared as going concern

AAR FOUNDATION

England & Wales - Charity number 1155376

Accounts

Charity Commission No: 1155376

AAR FOUNDATION CIO

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**REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023**

AAR FOUNDATION CIO

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Officers

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Mrs Yasmin Akhtar	Trustee
Mrs Sara Aslam	Trustee

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Leicester
LE87 2BB

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

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ACTIVITIES AND PROGRESS

During the year various activities took place to develop the social and communal experiences of our local and wider communities. These included musical performances, communal madetion and cultural celebrations. We also gave out community hampers to support famalies who experiencing financial difficulties

FINANCE

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TRUSTEES' RESPONSIBILITY FOR THE ACCOUNTS

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- make judgements and estimates that are reasonable and prudent.
- to prepare the financial statements in accordance with the methods and principles set out in the Statement of Recommended Practice Accounting and Reporting by Charities and to state whether or not the accounts have been prepared in accordance with that statement and applicable accounting standards;
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- presume that the charity will continue in operation.

**TRUSTEES' REPORT FOR THE YEAR ENDED
31 MARCH 2023 (continued)**

The trustees are responsible for keeping proper accounting records which are sufficient to show and explain the charity's transactions and to disclose with reasonable accuracy at any time the financial position of the Association, and to enable them to ensure that any statements of account comply with the requirements of the Charity (Accounts and Reports) Regulations 2000. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities

RISK MANAGEMENT

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

RESERVES POLICY

The Reserve Fund represents unrestricted funds. The Trustees aim to maintain sufficient reserves so as to give flexibility to cover temporary timing differences for donations received, adequate working capital for core costs and which allow them to respond quickly to the needs of the Charity.

**Approved by the board of Trustees on 18 January 2024 and signed on their behalf
by:**

..... Chairman/Trustee
Amran Ellahi

Independent Examiner's Report to the Trustees of AAR Foundation CIO

I report on the accounts of AAR Foundation CIO for the period ended 31 March 2023 which are set out on pages 5 to 9.

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 charity's accounts carried out under section 145 of the 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act;
or
2. the accounts do not accord with those records or
3. the accounts do not comply with the 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.

**MAHMOOD AHED
CHARTERED CERTIFIED ACCOUNTANT**

**784 Alum Rock Road
Ward End
Birmingham B8 2TE**

Dated: 18 January 2024

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

	2023	2022
Income and endowments		
Donations and gifts	2,544	2,725
Other income	500	8,100
	-----	-----
Total income	3,044	10,825
	=====	=====
Expenditure		
Expenditure on charitable Activities:		
Functions and events	143	216
Rates and water	2,279	1,211
Insurance	737	720
Heat and light	889	272
Telephone	654	608
Post and stationery	-	88
Motor expenses	-	400
Repairs and renewals	604	711
Sundry expenses	21	50
Accountancy fees	250	300
Depreciation	918	961
	-----	-----
Total expenditure	6,495	5,537
	=====	=====
Net incoming resources for the year	(3,451)	5,288
Total funds brought forward	22,108	16,820
	-----	-----
Total funds carried forward	18,657	22,108
	=====	=====

The notes on pages 7-9 form part of these accounts

AAR FOUNDATION CIO

**BALANCE SHEET
AS AT 31 MARCH 2023**

		2023	2022
		£	£
FIXED ASSETS			
Tangible fixed assets	3	54,033	54,282
CURRENT ASSETS			
Other debtors	3,200	3,200	
Cash at bank and in hand	4,511	8,063	
	-----	-----	
	7,711	11,263	
CREDITORS: Amounts falling			
Due within one year	4		
Creditors and accruals		(250)	(600)
		-----	-----
TOTAL ASSETS LESS		7,461	10,663
CURRENT LIABILITIES		-----	-----
NET ASSETS		61,494	64,945
		=====	=====
 FUNDS			
Unrestricted funds			
General fund	5	61,494	64,945
		-----	-----
TOTAL CHARITY FUNDS		61,494	64,945
		=====	=====

Approved by the board of Trustees on 18 January 2024 and signed on their behalf by:

.....
Amran Ellahi
TRUSTEE

The notes on page 7-9 form part of these accounts

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES

1.1 Basis of Accounting

The financial statements have been prepared in accordance with the Charities SORP FRS 102 applicable to charities preparing their accounts in accordance with FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Preparation of the accounts on a going concern basis

After making enquires, the Trustees have a reasonable expectation that the Charity has adequate resources to continue its activities for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements. There are no material uncertainties casting doubt on going concern.

1.2 Income

Donations and legacies are recognised as income when the charity becomes entitled to the resources. Other income is accounted for on an accrual basis as far as it is prudent to do so. Income includes income tax recoverable.

1.3 Gifts in kind

The charity receives the benefit of work carried out by volunteers, and receives the use of facility and equipment without charge. No value is placed on these items, where the benefit extends over several periods, in which case they are valued and included in the balance sheet at a reasonable valuation.

1.4 Grants

Revenue grants are credited to the income and expenditure account as received, unless related to a specific period, when it is placed in a restricted funds until it is used.

1.5 Capital expenditure

Any expenditure related to the construction of the cultural centre is capitalised and included in the tangible fixed assets

1.6 Taxation

As a registered charity, the company benefits from Rates relief and is generally exempt from Income tax and Capital Gains Tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

1.7 Depreciation

Improvement to property: Construction work of centre is in progress and no depreciation is charged.

Fixtures and fittings 15% reducing balance

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023**

2. Trustees' Remuneration and Expenses

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the period to any trustee or to any person or persons known to be connected with any of them. No reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the year.

	2023 £	2022 £
2. DONATIONS AND GIFTS		
Donations received	2,725 =====	6237 =====

3. TANGIBLE FIXED ASSETS

	Fixtures & fittings £	Improvement to property £	Total £
Cost			
As at 31/03/22	9,153	48,832	57,985
Addition	669 -----	- -----	669 -----
As at 31/03/23	9,822 =====	48,832 =====	58,654 =====
Depreciation			
As at 31/03/22	3,703	-	3,703
Charge for the year	918 -----	- -----	918 -----
As at 31/03/23	4,621 =====	- =====	4,621 =====
Net Book Value			
At 31.03/2023	5,201 =====	48,832 =====	54,033 =====
At 31/03/ 2022	5,450 =====	48,832 =====	54,282 =====

Centre construction is in progress and no depreciation is charged

	2023	2022
4. CREDITORS: Amounts falling due		
Within one year	250 =====	600 =====

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023**

5. FUNDS

	Unrestricted Funds
Opening balance	64,945
Incoming resources	3,044
Outgoing resources	(6,495)

Closing balance	61,494
	=====
Represented by Net current assets	61,494
	=====

6. GOING CONCERN

As explained in the Trustees Report although the disruption caused by Coronavirus and lower expected income, Trustee's are satisfied that the charity will be able to continue its activities possibly at lower scale when it is allowed to reopen.. Also there should be no impact on charities reserve policy.

AAR FOUNDATION

England & Wales - Charity number 1155376

Accounts

Charity Commission No: 1155376

AAR FOUNDATION CIO

**73/76 Shaw Hill Road
Birmingham B3 3LN**

**REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022**

AAR FOUNDATION CIO

**73/76 Shaw Hill Road
Birmingham B3 3LN**

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SIGNIFICANT INFORMATION

Principal office

AAR FOUNDATION CIO

**73/76 Shaw Hill Road
Birmingham B3 3LN**

Registered Charity No 1155376

Officers

The charity trustees during the year ended 31 March 2022 were

Mr Amran Ellahi	Chairman and Trustee
Mrs Yasmin Akhtar	Trustee
Mrs Sara Aslam	Trustee

Bankers

Barclays Bank Plc
Leicester
LE87 2BB

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

The Trustees present their report for the year ended 31 March 2022. The financial statements have been prepared in accordance with the accounting policies on page 7 and comply with the charity's trust deed and applicable law.

The charity is a Charitable Incorporated Organisation (CIO) governed according to the constitution dated 22 November 2013 and the charity is registered with the Charity Commission in England (No: 1155376).

OBJECTS

The objects of the CIO are: to promote the benefit of the inhabitants of Washwood Heath and surrounding areas without distinction of gender, sexual orientation, age disability, nationality, race or of political, religious, or other opinions, by associating together the said inhabitants and the statutory authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interest of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.

To establish or secure the establishment of a community centre and to maintain and manage the same (whether alone or in co-operation with any statutory authority or other person) in furtherance of the objects

ACTIVITIES AND PROGRESS

During the year various activities took place to develop the social and communal experiences of our local and wider communities. These included story telling, musical performances and cultural celebrations. Due to Covid these were mainly online.

FINANCE

During the period the charity raised funds by collecting donations and gifts from community members.

TRUSTEES' RESPONSIBILITY FOR THE ACCOUNTS

Charity law requires the trustees of the Association to prepare statements of accounts for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources for that period. In preparing those financial statements, the trustees are required to :

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent.
- to prepare the financial statements in accordance with the methods and principles set out in the Statement of Recommended Practice Accounting and Reporting by Charities and to state whether or not the accounts have been prepared in accordance with that statement and applicable accounting standards;
- prepare the financial statements on the going concern basis unless it is inappropriate to
- presume that the charity will continue in operation.

**TRUSTEES' REPORT FOR THE YEAR ENDED
31 MARCH 2022 (continued)**

The trustees are responsible for keeping proper accounting records which are sufficient to show and explain the charity's transactions and to disclose with reasonable accuracy at any time the financial position of the Association, and to enable them to ensure that any statements of account comply with the requirements of the Charity (Accounts and Reports) Regulations 2000. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities

COVID19 IMPACT

As with many organisations, we have been following Government Guidance since March 16th 2020 to minimise the risk to the public, our staff, volunteers and members. The impact on revenue will be significant due to the risks and social distancing rules.

The full impact will not be known until full lockdown is over and when the charity activities can be commenced as normal.

RISK MANAGEMENT

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

RESERVES POLICY

The Reserve Fund represents unrestricted funds. The Trustees aim to maintain sufficient reserves so as to give flexibility to cover temporary timing differences for donations received, adequate working capital for core costs and which allow them to respond quickly to the needs of the Charity.

Approved by the board of Trustees on 8 June 2022 and signed on their behalf by:

..... Chairman/Trustee
Amran Ellahi

Independent Examiner's Report to the Trustees of AAR Foundation CIO

I report on the accounts of AAR Foundation CIO for the period ended 31 March 2022 which are set out on pages 5 to 9.

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 charity's accounts carried out under section 145 of the 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act;
or
2. the accounts do not accord with those records or
3. the accounts do not comply with the 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.

**MAHMOOD AHED
CHARTERED CERTIFIED ACCOUNTANT**

**784 Alum Rock Road
Ward End
Birmingham B8 2TE**

Dated: 24 July 2023

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	2022	2021
Income and endowments		
Donations and gifts	2,725	6,237
Other income	8,100	14,975
	-----	-----
Total income	10,825	21,212
	=====	=====
Expenditure		
Expenditure on charitable Activities:		
Functions and events	216	296
Rent	-	1,050
Rates and water	1,211	1,215
Insurance	720	1,385
Heat and light	272	788
Telephone	608	250
Post and stationery	88	156
Motor expenses	400	-
Repairs and renewals	711	936
Sundry expenses	50	273
Accountancy fees	300	300
Depreciation	961	1,131
	-----	-----
Total expenditure	5,537	7,780
	=====	=====
Net incoming resources for the year	5,288	13,432
Total funds brought forward	16,820	3,388
	-----	-----
Total funds carried forward	22,108	16,820
	=====	=====

The notes on pages 7-9 form part of these accounts

AAR FOUNDATION CIO

**BALANCE SHEET
AS AT 31 MARCH 2022**

		2022	2021
		£	£
FIXED ASSETS			
Tangible fixed assets	3	54,282	50,692
CURRENT ASSETS			
Other debtors		3,200	
Cash at bank and in hand		8,063	9,865
		-----	-----
		11,263	9,855
CREDITORS: Amounts falling			
Due within one year	4		
Creditors and accruals		(600)	(900)
		-----	-----
TOTAL ASSETS LESS			
CURRENT LIABILITIES		10,663	8,965
		-----	-----
NET ASSETS		64,945	59,657
		=====	=====
FUNDS			
Unrestricted funds			
General fund	5	64,945	59,657
		-----	-----
TOTAL CHARITY FUNDS		64,945	59,657
		=====	=====

Approved by the board of Trustees on 24 July 2023 and signed on their behalf by:

.....
Amran Ellahi
TRUSTEE

The notes on page 7-9 form part of these accounts

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022****1. ACCOUNTING POLICIES****1.1 Basis of Accounting**

The financial statements have been prepared in accordance with the Charities SORP FRS 102 applicable to charities preparing their accounts in accordance with FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Preparation of the accounts on a going concern basis

After making enquires, the Trustees have a reasonable expectation that the Charity has adequate resources to continue its activities for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements. There are no material uncertainties casting doubt on going concern.

1.2 Income

Donations and legacies are recognised as income when the charity becomes entitled to the resources. Other income is accounted for on an accrual basis as far as it is prudent to do so. Income includes income tax recoverable.

1.3 Gifts in kind

The charity receives the benefit of work carried out by volunteers, and receives the use of facility and equipment without charge. No value is placed on these items, where the benefit extends over several periods, in which case they are valued and included in the balance sheet at a reasonable valuation.

1.4 Grants

Revenue grants are credited to the income and expenditure account as received, unless related to a specific period, when it is placed in a restricted funds until it is used.

1.5 Capital expenditure

Any expenditure related to the construction of the cultural centre is capitalised and included in the tangible fixed assets.

1.6 Taxation

As a registered charity, the company benefits from Rates relief and is generally exempt from Income tax and Capital Gains Tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

1.7 Depreciation

Improvement to property: Construction work of centre is in progress and no depreciation is charged.

Fixtures and fittings 15% reducing balance

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022**

2. Trustees' Remuneration and Expenses

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the period to any trustee or to any person or persons known to be connected with any of them. No reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the year.

	2022 £	2021 £
2. DONATIONS AND GIFTS		
Donations received	2,725 =====	6237 =====

3. TANGIBLE FIXED ASSETS

	Fixtures & fittings £	Improvement t property £	Total £
Cost			
As at 31/03/21	9,153	44,281	53,434
Addition	----- 9,153 =====	----- 4,551 =====	----- 4,551 =====
As at 31/03/22	9,153 =====	48,832 =====	57,985 =====
Depreciation			
As at 31/03/21	2,742	-	2,742
Charge for the year	961 -----	-	961 -----
As at 31/03/22	3,703 =====	- =====	3,703 =====
Net Book Value			
At 31.03/2022	5,450 =====	48,832 =====	54,282 =====
At 31/03/ 2021	6,411 =====	44,281 =====	50,692 =====

Centre construction is in progress and no depreciation is charged

	2022	2021
4. CREDITORS: Amounts falling due Within one year		
	600 =====	900 =====

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022**

5. FUNDS

	Unrestricted Funds
Opening balance	59,657
Incoming resources	10,825
Outgoing resources	(5,537)

Closing balance	64,945
	=====
Represented by Net current assets	64,845
	=====

6. GOING CONCERN

As explained in the Trustees Report although the disruption caused by Coronavirus and lower expected income, Trustee's are satisfied that the charity will be able to continue its activities possibly at lower scale when it is allowed to reopen.. Also there should be no impact on charities reserve policy.

AAR FOUNDATION

England & Wales - Charity number 1155376

Accounts

Charity Commission No: 1155376

AAR FOUNDATION CIO

**73/76 Shaw Hill Road
Birmingham B3 3LN**

**REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021**

AAR FOUNDATION CIO

**73/76 Shaw Hill Road
Birmingham B3 3LN**

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SIGNIFICANT INFORMATION

Principal office

AAR FOUNDATION CIO

**73/76 Shaw Hill Road
Birmingham B3 3LN**

Registered Charity No 1155376

Officers

The charity trustees during the year ended 31 March 2021 were

Mr Amran Ellahi	Chairman and Trustee
Mrs Yasmin Akhtar	Trustee
Mrs Sara Aslam	Trustee

Bankers

Barclays Bank Plc
Leicester
LE87 2BB

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

The Trustees present their report for the year ended 31 March 2021. The financial statements have been prepared in accordance with the accounting policies on page 7 and comply with the charity's trust deed and applicable law.

The charity is a Charitable Incorporated Organisation (CIO) governed according to the constitution dated 22 November 2013 and the charity is registered with the Charity Commission in England (No: 1155376).

OBJECTS

The objects of the CIO are: to promote the benefit of the inhabitants of Washwood Heath and surrounding areas without distinction of gender, sexual orientation, age disability, nationality, race or of political, religious, or other opinions, by associating together the said inhabitants and the statutory authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interest of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.

To establish or secure the establishment of a community centre and to maintain and manage the same (whether alone or in co-operation with any statutory authority or other person) in furtherance of the objects

ACTIVITIES AND PROGRESS

During the year various activities took place to develop the social and communal experiences of our local and wider communities. These included story telling, musical performances and cultural celebrations. Due to Covid these were mainly online.

FINANCE

During the period the charity raised funds by collecting donations and gifts from community members.

TRUSTEES' RESPONSIBILITY FOR THE ACCOUNTS

Charity law requires the trustees of the Association to prepare statements of accounts for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources for that period. In preparing those financial statements, the trustees are required to :

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent.
- to prepare the financial statements in accordance with the methods and principles set out in the Statement of Recommended Practice Accounting and Reporting by Charities and to state whether or not the accounts have been prepared in accordance with that statement and applicable accounting standards;
- prepare the financial statements on the going concern basis unless it is inappropriate to
- presume that the charity will continue in operation.

**TRUSTEES' REPORT FOR THE YEAR ENDED
31 MARCH 2021 (continued)**

The trustees are responsible for keeping proper accounting records which are sufficient to show and explain the charity's transactions and to disclose with reasonable accuracy at any time the financial position of the Association, and to enable them to ensure that any statements of account comply with the requirements of the Charity (Accounts and Reports) Regulations 2000. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities

COVID19 IMPACT

As with many organisations, we have been following Government Guidance since March 16th 2020 to minimise the risk to the public, our staff, volunteers and members. The impact on revenue will be significant due to the risks and social distancing rules.

The full impact will not be known until full lockdown is over and when the charity activities can be commenced as normal.

RISK MANAGEMENT

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

RESERVES POLICY

The Reserve Fund represents unrestricted funds. The Trustees aim to maintain sufficient reserves so as to give flexibility to cover temporary timing differences for donations received, adequate working capital for core costs and which allow them to respond quickly to the needs of the Charity.

Approved by the board of Trustees on 21 June 2021 and signed on their behalf by:

..... Chairman/Trustee
Amran Ellahi

Independent Examiner's Report to the Trustees of AAR Foundation CIO

I report on the accounts of AAR Foundation CIO for the period ended 31 March 2021 which are set out on pages 5 to 9.

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 charity's accounts carried out under section 145 of the 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act;
or
2. the accounts do not accord with those records or
3. the accounts do not comply with the 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.

**MAHMOOD AHED
CHARTERED CERTIFIED ACCOUNTANT**

**784 Alum Rock Road
Ward End
Birmingham B8 2TE**

Dated: 21 June 2021

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

	2021	2020
Income and endowments		
Donations and gifts	6,237	6,381
Other income	14,975	717
	-----	-----
Total income	21,212	7,098
	=====	=====
Expenditure		
Expenditure on charitable Activities:		
Functions and events	296	404
Rent	1,050	4,200
Rates and water	1,215	1,296
Insurance	1,385	
Heat and light	788	1,638
Telephone	250	-
Post and stationery	156	65
Repairs and renewals	936	64
Sundry expenses	273	30
Accountancy fees	300	300
Depreciation	1,131	280
	-----	-----
Total expenditure	7,780	8,277
	=====	=====
Net incoming resources for the year	13,432	(1,179)
Total funds brought forward	3,388	4,567
	-----	-----
Total funds carried forward	16,820	3,388
	=====	=====

The notes on pages 7-9 form part of these accounts

AAR FOUNDATION CIO

**BALANCE SHEET
AS AT 31 MARCH 2021**

		2021	2020
		£	£
FIXED ASSETS			
Tangible fixed assets	3	50,692	45,866
CURRENT ASSETS			
Cash at bank and in hand		9,865	959
CREDITORS: Amounts falling			
Due within one year	4		
Creditors and accruals		(900)	(600)
		-----	-----
TOTAL ASSETS LESS			
CURRENT LIABILITIES		8,965	359
		-----	-----
NET ASSETS		59,657	46,225
		=====	=====
 FUNDS			
Unrestricted funds			
General fund	5	59,657	46,225
		-----	-----
TOTAL CHARITY FUNDS		59,657	46,225
		=====	=====

Approved by the board of Trustees on 21 June 2021 and signed on their behalf by:

.....
Amran Ellahi
TRUSTEE

The notes on page 7-9 form part of these accounts

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021**

1. ACCOUNTING POLICIES

1.1 Basis of Accounting

The financial statements have been prepared in accordance with the Charities SORP FRS 102 applicable to charities preparing their accounts in accordance with FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Preparation of the accounts on a going concern basis

After making enquires, the Trustees have a reasonable expectation that the Charity has adequate resources to continue its activities for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements. There are no material uncertainties casting doubt on going concern.

1.2 Income

Donations and legacies are recognised as income when the charity becomes entitled to the resources. Other income is accounted for on an accrual basis as far as it is prudent to do so. Income includes income tax recoverable.

1.3 Gifts in kind

The charity receives the benefit of work carried out by volunteers, and receives the use of facility and equipment without charge. No value is placed on these items, where the benefit extends over several periods, in which case they are valued and included in the balance sheet at a reasonable valuation.

1.4 Grants

Revenue grants are credited to the income and expenditure account as received, unless related to a specific period, when it is placed in a restricted funds until it is used.

1.5 Capital expenditure

Any expenditure related to the construction of the cultural centre is capitalised and included in the tangible fixed assets

1.6 Taxation

As a registered charity, the company benefits from Rates relief and is generally exempt from Income tax and Capital Gains Tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

1.7 Depreciation

Improvement to property: Construction work of centre is in progress and no depreciation is charged.

Fixtures and fittings 15% reducing balance

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021**

2. Trustees' Remuneration and Expenses

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the period to any trustee or to any person or persons known to be connected with any of them. No reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the year.

	2021 £	2020 £
2. DONATIONS AND GIFTS		
Donations received	6237 =====	6,381 =====

3. TANGIBLE FIXED ASSETS

	Fixtures & fittings £	Improvement t property £	Total £
Cost			
As at 31/03/20	3,196	44,281	47,477
Addition	5,957 -----	- -----	5,957 -----
As at 31/03/21	9,153 =====	44,281 =====	53,434 =====
Depreciation			
As at 31/03/20	1,611	-	1,611
Charge for the year	1,131 -----	- -----	1,131 -----
As at 31/03/21	2,742 =====	- =====	2,742 =====
Net Book Value			
At 31.03/2021	6,411 =====	44,281 =====	50,692 =====
At 31/03/ 2020	1,585 =====	44,281 =====	45,866 =====

Centre construction is in progress and no depreciation is charged

	2021	2020
4. CREDITORS: Amounts falling due Within one year		
	900 =====	600 =====

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021**

5. FUNDS

	Unrestricted Funds
Opening balance	46,225
Incoming resources	21,212
Outgoing resources	(7,780)

Closing balance	59,657
	=====
Represented by Net current assets	59,657
	=====

6. GOING CONCERN

As explained in the Trustees Report although the disruption caused by Coronavirus and lower expected income, Trustee's are satisfied that the charity will be able to continue its activities possibly at lower scale when it is allowed to reopen.. Also there should be no impact on charities reserve policy.