

# LIVERPOOL ARABIC CENTRE

England & Wales · Charity number 1132186

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [05536638](#)

**Registered** 2009-10-19

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

## Contact

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**Address** Tiber Street Enterprise Facilities  
Tiber Street  
Lodge Lane  
L8 0TP

**Phone** 01517340550

**Email** [info@liverpoolarabiccentre.org.uk](mailto:info@liverpoolarabiccentre.org.uk)

**Website** [www.liverpoolarabiccentre.org.uk](http://www.liverpoolarabiccentre.org.uk)

## Activities

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**Objects:** THE OBJECTS OF THE CHARITY ARE TO ADVANCE THE EDUCATION OF THE PUBLIC, IN PARTICULAR AMONGST THE ARAB COMMUNITY IN ALL ASPECTS CONCERNING ARABIC LANGUAGE, HISTORY, CULTURAL HERITAGE AND IDENTITY. TO RELIEVE POVERTY AND TO ADVANCE, EDUCATION AMONGST THE ARABIC COMMUNITY AND IN PARTICULAR BY THE PROVISION OF TRAINING, ADVICE AND COUNSELLING. TO WORK TOWARDS THE ELIMINATION OF RACIAL DISCRIMINATION AND TO PROMOTE GOOD RELATIONS BETWEEN PERSONS OF DIFFERENT RACIAL GROUPS

**Activities:** services are person centred and informed by the needs of individuals many of who experience multiple levels of exclusion and disadvantage. We deliver services designed to enable individual's access the necessary support and develop the skills, confidence to make more informed choices and work through and overcome barriers which hinder progression and participation in wider society.

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Liverpool City

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£193,172	£142,424	-	-
2024-03-31	£175,156	£159,787	-	-
2023-03-31	£136,460	£135,707	-	-
2022-03-31	£142,024	£124,641	-	-
2021-03-31	£110,658	£94,649	-	-

## Trustees

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Name	Role	Appointed
ASHRAF MOHAMED		2019-12-18
EMMELI SUNDQVIST		2012-01-17
IDRIS MUHSIN		2020-11-11
MICHELE ROSS		2019-12-18
MOHAMED EL GADHY		2012-12-20

**LIVERPOOL ARABIC CENTRE**

England & Wales - Charity number 1132186

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# Accounts

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# **Liverpool Arabic Centre**

Charity number 1132186

A Company limited by guarantee number 05536638

## **Annual Report and Financial Statements** **for the year ended 31 March 2025**



Greater Merseyside Community  
Accountancy Service

# **Liverpool Arabic Centre**

## **Annual Report and Financial Statements for the year ended 31 March 2025**

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**Prepared by the Greater Merseyside Community Accountancy Service**

# **Liverpool Arabic Centre**

## **Trustees' report continued**

### **Review of progress and achievements**

# **Annual Report**

## **2024 – 2025**

### **LAC's Trustees Report**

LAC's Board of Trustees consists of Emmeli Sundqvist, Chair, Mohamed El Gadhry, Treasurer and Company Secretary, Michele Ross, Abdulbasit Mulhi, Gill Rowlands and Mohamed Galal Elibaas as Trustees.

We continue to observe an ongoing year-on-year growth in the number of individuals experiencing multiple, complex issues. These challenges include financial hardship, fuel and food poverty, health inequalities, poor housing conditions, and cultural and social isolation all of which negatively impact emotional health and well-being.

The LAC's Board of Trustees is extremely grateful to our funders, partners, and networks. Your support enables our valued team of staff and volunteers to deliver a multi-faceted program of early intervention and support that is shaped by, and directly responds to, the needs of local people. We are proud of our staff and volunteers, who continually go the extra mile and remain committed to ensuring that the needs of local people remain at the heart of LACs' work.

### **Review of progress and achievements 2024-2025**

The following provides an insight to the services and projects delivered during 2024 – 2025

#### **Smoke-Free Awareness**

Is a new project that raise awareness of the harms of smoking through community workshops, social media campaigns, and youth provision and education programme, while engaging the community through Very Brief Advice (VBA) interventions in collaboration with Smokefree Liverpool and NHS partners to encourage and support individuals to quit. It also seeks to strengthen referral pathways to Smokefree Liverpool and provide ongoing follow-up support to help individuals maintain a smoke-free lifestyle. The project has engaged with 163 participants in a range of advice and stop smoking activities over 11 sessions.

#### **Education Project**

Our educational project focuses on teaching the Arabic language to children aged 5 to 16. Operating from the Granby Adult Learning Centre, our program provides culturally enriching lessons that helps young learners develop strong Arabic language skills while connecting with the Arabic-speaking world.

The education programme supports children and young people in developing a sense of cultural pride and belonging. During the 2024–2025 academic year, we proudly welcomed a total of 179 students representing 27 different nationalities, reflecting the rich diversity and inclusive spirit of our school community.

#### **School HAF Activity**

During 2025, we successfully delivered our Holiday Activities and Food (HAF) programme at Belvedere Academy across the Easter, May, Summer, and Winter holidays. A total of 180 children from diverse ethnicities, faiths, and backgrounds participated in the activities. The programme provided a safe, inclusive, and engaging environment where children enjoyed a range of educational, creative, and physical activities, along with nutritious meals, helping to promote wellbeing, inclusion, and community cohesion.

## **Health & wellbeing**

This initiative makes a significant contribution to improving the health, well-being, and confidence of individuals within Arab, Middle Eastern, and North African communities. We achieve this by promoting healthier lifestyles, strengthening connections with health professionals, and actively working to reduce social isolation.

Through a combination of bilingual advocacy, organised group activities, and dedicated collaboration with local health services, the project supports individuals in accessing necessary care, improving their physical and mental health, and building stronger social connections within the community.

The project successfully supported 1,377 participants, resulting in demonstrable improvements in health, well-being, and confidence across the community. Specifically, participants reported benefits including better mental health, reduced debt, improved housing and financial stability, and enhanced access to crucial health services.

## **Community Champions**

Our Community Champions project, which focuses on engaging and supporting Arab communities facing significant health inequalities and complex challenges linked to migration and displacement.

Building on three years of successful delivery, this programme provides comprehensive services, including health checks, referrals, workshops, and advocacy, delivered from dedicated community spaces. A core component of the project is the training of staff and volunteers to ensure effective and culturally sensitive community engagement.

Through strategic partnerships, events, and multilingual communications, the initiative works to foster trust, reduce barriers to accessing healthcare, and promote overall wellbeing across diverse community settings. The project engaged a total of 510 participants on one-to-one support only.

## **Youth & Community Project**

The programme is funded by the Youth and Community Grant that replaced the Community Resource Grant (CRG).

It supports the social and cultural inclusion of young people of Arab heritage and to strengthen local communities. Its key objectives are fostering engagement, leadership, and positive development; building community and cross generational/cultural connections; and promoting inclusion, creativity, and resilience. Sessions are delivered at Harthill Community Centre – activities are co-designed with service users, ensuring participants gain sense of ownership and pride.

Our bilingual advocacy drop-in sessions at LAC office supported more than 444 people with guidance and support on health, education, housing, benefits, and welfare support.

## **Awards For All Funding**

Enabled us to increase our capacity to meet the needs of more local people support people from Arab and refugee communities. We were able to extend advocacy, health access, and wellbeing support during our daily one-to-one drop-in services, health clinics, and women's activities, helping reduce hardship, improve health, and build community connections.

## **Digital Project Vodaphone Sim Card**

Is a new service we offer to support newly arrived asylum seekers and vulnerable individuals in Merseyside. The project provides free prepaid SIM cards and internet access, helping service users to reconnect with family and friends both locally and internationally. By reducing barriers such as financial hardship, social isolation, and homesickness, the project promotes emotional well-being, a sense of belonging, and smoother integration into the community.

## **UKSPF Resilience and Capacity Project**

This investment has helped us to improve the efficiency and delivery of LAC's services through updated PCs and technology. This equipment has been vital in providing the means to review and update all our

data and reporting, to speed up services delivery and to offer services users safe access to information and learning resources during supervised sessions.

**Next steps:**

LAC is committed to continuously reviewing service user data and feedback gathered through questionnaires and consultations.

This ongoing process allows us to better understand local needs and ensures we can continually adapt, grow, and improve our services.

Our aims for the next 12 months are to increase our multiyear funding to: -

- Ensure continuity of service provision.
- Increase our staff and volunteer capacity to widen our reach and help more people.
- Grow our service provision for children and young people, supporting their integration and increased sense of belonging and cultural pride.
- We are focusing on ensuring the continuity of providing a safe space for people seeking sanctuary. This space is crucial for enabling individuals to work through the trauma caused by displacement, loneliness, and loss, and we remain committed to offering the necessary assistance and support for this process.

<b>Thank you to our partners</b>
Partners:
› Liverpool Arab Arts Festival
› Liverpool City Council
› Granby Toxteth Development Trust
› Mersey care NHS Foundation Trust, Community Inclusion Team
› Granby Adult Learning Services
› The Belvedere Academy
› Shelter Housing
› Citizen Advice Liverpool (Advice on Prescription)
› Energy Project Plus
› Merseyside Play Action Group (MPAC)
› Vodaphone U.K
› John Moores University
› Harthill Youth Centre
› Savera UK.
› UniStar Drama

**Liverpool Arabic Centre**

<b>Reserve policy</b>
LAC's Board of Trustees operates a robust reserve policy which they review as part of their risk management strategy four times per year. The organisation's reserve covers a minimum of three months running cost should the organisation run into financial difficulties. Reserves are made to ensure the organisation can effectively manage unforeseen situation and additional cost. Percentage of reserve is used for the renewal of office equipment in response to identified needs. The Board of Trustees aims to build upon reserves and generate additional incomes to support the

recruitment of a senior post which they have identified as central to progressing the organisational development opportunities.

#### **Risk Management**

The trustees have assessed the major risks to which the charity is or may be exposed, and in particular those related to the operations and financing of the charity. It is satisfied that by reviewing its policies, procedures and systems regularly it is mitigating its exposure to major risks.

#### **Statement of Directors' responsibilities**

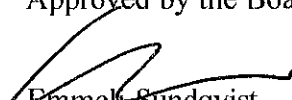
Company law requires the directors to prepare financial accounts for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing those financial statements, the trustees are required to: -

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business;

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006.

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.

Approved by the Board on 26 November 2025 and signed on behalf of the directors by:

  
Emmel Sundqvist

Chair

## Reference and Administrative Details

Liverpool Arabic Centre

Charity number 1132186

A Company limited by guarantee number 05536638

The trustees, who are the directors of the company for the purposes of company law, are pleased to present their report and financial statements together with the independent examiner's report for the year ended 31 March 2025.

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Emmeli Sundqvist	Chair	
Mohamed El Gadhy	Treasurer and Company Secretary	
Michele Ross		
Abdulbasit Mulhi		
Gill Rowlands		
Mohamed Galal Eliba		

## Company Secretary

### Method of appointment

Recruitment of new trustees is open, and focused on creating a diverse and effective Board

### Registered address

Tiber Enterprise Facilities  
Tiber Street  
Liverpool  
L8 0TP

### Bankers

HSBC  
23 Allerton Road  
Liverpool  
L18 2DA

### Independent examiner

**Jane Williams MAAT**

**Greater Merseyside Community Accountancy Service**

Beacon Building  
College Street  
St Helens  
WA10 1TF

### Governing document

The organisation is a company limited by guarantee, incorporated on 15th August 2005 in the name of Liverpool Yemeni Arabic Club Limited Company Number 05536638 and registered as a Charity on 19th October 2001 Charity number 1132186.

The organisation name changed under special resolution dated 13th January 2006 to Liverpool Arabic Centre

The organisation was established under a Memorandum of Association, which established the objects and powers of the company and is governed under its Articles of Association.

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### Objects of the organisation

The objects of the charity are to advance the education of the public, in particular amongst the Arab community in all aspects concerning Arabic language, history, cultural heritage and identity.

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To relieve poverty and to advance education amongst the arabic community and in particular by the provision of training, advice and counselling.

To work towards the elimination of racial discrimination and to promote good relations between persons of different racial groups.

## **Reference and Administrative Details**

### **Liverpool Arabic Centre**

**Charity number 1132186**

**A Company limited by guarantee number 05536638**

#### **Accountant**

**Jane Williams**

**Greater Merseyside Community Accountancy Service**

Beacon Building

College Street

St Helens

WA10 1TF

#### **Approval**

This report, which has been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, was approved by the trustees on 26th November 2025 and signed on their behalf by:

## Independent Examiner's report to the trustees of Liverpool Arabic Centre

I report on the accounts of the charity for the year ended 31 March 2025 set out on pages 9 to 17

### Respective responsibilities of the Trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

### Basis of Independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### Independent examiner's statement

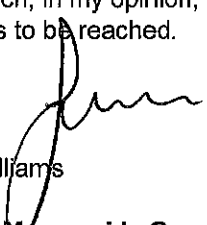
In connection with my examination, no matter has come to my attention:

1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

  
Jane Williams  
MAAT  
Greater Merseyside Community Accountancy Service  
Beacon Building  
College Street  
St Helens  
WA10 1TF

26th November 2025

**Liverpool Arabic Centre**  
**Statement of Financial Activities**  
**(Including Income & Expenditure Account)**  
**for the year ended 31 March 2025**

	Notes	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
<b>Income from:</b>					
Donations and legacies	(4)	12,480	-	1,480	46,025
Income from charitable activities	(5)	15,418	115,291	13,709	125,178
Other incoming resources	(6)	49,174	-	4,174	2,955
Investment Income	(7)	810	-	810	998
<b>Total incoming resources</b>		<u>77,882</u>	<u>115,291</u>	<u>19,173</u>	<u>175,156</u>
<b>Resources expended</b>					
Charitable activities	(8)	<u>72,988</u>	<u>79,436</u>	<u>152,424</u>	<u>159,787</u>
<b>Net incoming / (outgoing) resources</b>		4,894	35,855	40,749	15,369
<b>Transfers between funds</b>		<u>60,199</u>	<u>(60,199)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		65,093	(24,344)	40,749	15,369
<b>Reconciliation of funds</b>					
<b>Total funds as at 1 April 2024</b>		<u>23,176</u>	<u>79,075</u>	<u>102,251</u>	<u>86,882</u>
<b>Total funds as at 31 March 2025</b>	(8a)	<u>88,269</u>	<u>54,731</u>	<u>143,000</u>	<u>102,251</u>

The above statement includes all gains and losses recognised during the year.  
All activities are regarded as continuing.  
Comparative figures for the previous year by fund type are shown in Note 15.  
The Notes on pages 12 to 17 form an integral part of these accounts.

# Liverpool Arabic Centre

Charity number 1132186

A Company limited by guarantee number 05536638

## Balance sheet

as at 31 March 2025

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Fixed Assets</b>				
Tangible Assets (10)	143	-	143	285
<b>Total fixed assets</b>	<u>143</u>	<u>-</u>	<u>143</u>	<u>285</u>
<b>Current Assets</b>				
Debtors and prepayments (11)	20,191	-	20,191	-
Cash at bank and in hand (12)	80,201	54,731	134,932	124,617
<b>Total current assets</b>	<u>100,392</u>	<u>54,731</u>	<u>155,123</u>	<u>124,617</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors (due within one year) (13)	12,266	-	12,266	22,651
<b>Total current liabilities</b>	<u>12,266</u>	<u>-</u>	<u>12,266</u>	<u>22,651</u>
<b>Net Assets</b>	<u>88,269</u>	<u>54,731</u>	<u>143,000</u>	<u>102,251</u>
<b>Funds of the charity</b>				
Restricted Funds	-	54,731	54,731	79,075
Unrestricted funds	88,269	-	88,269	23,176
<b>Total Funds</b>	<u>88,269</u>	<u>54,731</u>	<u>143,000</u>	<u>102,251</u>

The trustees (who are also the directors of the company for the purposes of company law) confirm that for the year ended 31 March 2025

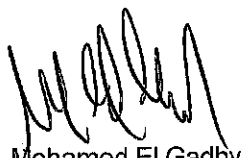
the company was entitled to exemption from audit under section 477 of the Companies Act 2006, and

the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act

the trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

The notes on pages 12 to 17 form an integral part of these accounts.

These accounts, which have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, were approved by the trustees on 26th November 2025 and signed on their behalf by:



Mohamed El Gadhy  
Director / Trustee

**Liverpool Arabic Centre**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 March 2025**

	2025	2024
	Total	Total
	£	£
<b>Cash flows from operating activities:</b>		
Net income/(expenditure) per SOFA	40,749	15,369
Depreciation	142	142
Investment income	(810)	(998)
(Increase)/decrease in debtors	(20,191)	7,078
Increase/(decrease) in creditors	(10,385)	(5,502)
	<u>9,505</u>	<u>16,089</u>
<b>Cash flows from investing activities</b>		
Investment income	(6) <u>810</u>	<u>998</u>
<b>Net increase/(decrease in cash:</b>	10,315	17,087
<b>Total cash as at 1 April 2024</b>	<u>124,617</u>	<u>107,530</u>
<b>Total cash as at 31 March 2025</b>	<u>134,932</u>	<u>124,617</u>

The notes on pages 12 to 17 form an integral part of these accounts.

# **Liverpool Arabic Centre**

## **Notes to the accounts**

### **for the year ended 31 March 2025**

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#### **1 Basis of preparation**

These accounts (financial statements) have been prepared under the historical cost convention,

**1.1** with items recognised at cost or transaction value, unless otherwise stated in the relevant note(s), in accordance with:

- (a) The Charities Act 2011
- (b) The Companies Act 2006
- (c) The Financial Reporting Standard applicable in the UK and the Republic of Ireland: FRS 102

(d) Accounting & Reporting by Charities: Statement of Recommended Practice (Charities SORP FRS 102) (effective January 2019)

**1.2** The charity meets the definition of a public benefit entity as defined by FRS 102

**1.3** The trustees consider that there are not material uncertainties about the charity's ability to continue as a going concern.

#### **2 Accounting Policies**

##### **2.1 Fund accounting**

- (a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.
- (b) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes.
- (c) The purposes of the funds are shown in Note 8a.

##### **2.2 Income**

- (a) Income is recognised and included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the income; receipt is probable; and the monetary value can be measured with sufficient reliability.
- (b) Where income has related expenditure (e.g. projects), the income and related expenditure are reported gross in the SoFA.
- (c) Bank interest is recognised when credited to the account.
- (d) Gift Aid, where appropriate, is recognised in the same accounting period as the donation to which it relates.
- (e) Income, which is subject to conditions that the charity has yet to fulfil, or which is specifically for use in a future accounting period, is treated as deferred income.

##### **2.3 Expenditure and liabilities**

- (a) Expenditure is recognised on the accruals basis.
- (b) The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.
- (c) Liabilities are recognised as soon as there is a legal or constructive obligation to pay out resources.
- (d) Governance costs include the costs of preparation and examination of the statutory accounts, the cost of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

# **Liverpool Arabic Centre**

## **Notes to the accounts**

### **for the year ended 31 March 2025**

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#### **2.4 Tangible Fixed Assets**

(a) Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £250. They are valued at cost or, if gifted, at their value on receipt.

Rates of depreciation

Building Improvements: 20% straight line basis to nil

Fixtures and fittings: 15% straight line basis to nil

Equipment: 20% straight line basis to nil

#### **2.5 Debtors**

(a) Debtors are recognised at the settlement amount due.

(b) Prepayments are valued at the amount prepaid.

#### **2.6 Cash**

(a) Cash comprises bank deposits repayable on demand and any short-term highly liquid investments with a maturity date of three months or less from the date of acquisition or opening of the deposit or similar account.

#### **2.7 Creditors**

(a) Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount, usually the invoice amount.

(b) Accrued charges are normally valued at their settlement amount.

#### **2.8 Taxation**

The charity is not liable to income tax or capital gains tax on its charitable activities.

### **3 Transactions with trustees and related parties**

One trustee received out of pocket expenses (note 14) during the accounting period.

Owing to the nature of the charity's activities and the composition of the board of trustees (being drawn from local statutory and voluntary organisation), it is inevitable that transactions will take place with organisations in which a trustee may have an interest. All transactions in which a trustee may have an interest are conducted at arm's length and in accordance with the charity's financial regulations and expenditure procedures. No transactions were identified which should be disclosed under FRS 102.

**Liverpool Arabic Centre**  
**Notes to the accounts**  
**for the year ended 31 March 2025**

**4 Donations and legacies**

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Donations	12,480	-	12,480	46,025
	<u>12,480</u>	<u>-</u>	<u>12,480</u>	<u>46,025</u>

**5 Income from charitable activities**

	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Liverpool City Council: Community Resource Gra	11,081	-	11,081	10,000
Liverpool City Council: Community Champions	-	30,000	30,000	26,801
Liverpool City Council: Austin Smith	-	400	400	1,000
MerseyCare NHS Fdtn Trust	-	-	-	39,771
LCVS: Health & Wellbeing Programme	-	46,431	46,431	14,155
LCVS: CIF	-	-	-	1,760
MPAC: HAF Activities	-	1,700	1,700	30,485
Sutton Croft: HAF Activities	-	15,000	15,000	-
TNL: Community Fund	-	19,710	19,710	-
Liverpool University	-	2,050	2,050	-
UK Resilience & Capacity	3,819	-	3,819	-
Donations	518	-	518	1,206
	<u>15,418</u>	<u>115,291</u>	<u>130,709</u>	<u>125,178</u>

**6 Other Incoming resources from charitable activities**

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Contributions	49,174	-	49,174	2,955
	<u>49,174</u>	<u>-</u>	<u>49,174</u>	<u>2,955</u>

**7 Investment Income**

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Bank Interest Received	725	-	725	998
	<u>725</u>	<u>-</u>	<u>725</u>	<u>998</u>

**Liverpool Arabic Centre**  
**Notes to the accounts**  
**for the year ended 31 March 2025**

<b>8a Restricted funds summary</b>	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Liverpool City Council: CC	26,902	30,000	18,760	(26,902)	11,240
Liverpool City Council: HAF	31,566	16,700	16,699	(31,567)	-
Austin Smith	-	400	430	30	-
Liverpool University	-	2,050	29	-	2,021
TNL: Community Fund	-	19,710	13,500	-	6,210
LCVS: CIF	1,760	-	-	(1,760)	-
LCVS: Health & Wellbeing	<u>18,847</u>	<u>46,431</u>	<u>30,018</u>	<u>-</u>	<u>35,260</u>
	<u>79,075</u>	<u>115,291</u>	<u>79,436</u>	<u>(60,199)</u>	<u>54,731</u>

**Purpose of restricted funds**  
As outlined in the trustees' report

<b>9 Governance Costs</b>	2025	2024
	£	£
Independent Examiners' fee	225	225
Annual Return Fee	-	-
Trustee Expenses	-	-
	<u>225</u>	<u>225</u>

**Liverpool Arabic Centre**  
**Notes to the accounts**  
**for the year ended 31 March 2025**

<b>10 Tangible assets</b>	Fixtures & Fittings £	Computers & Equipment £	Total £
<b>Cost</b>			
At 1 April 2024	-	17,131	17,131
Additions	-	-	-
At 31 March 2025	<u>-</u>	<u>17,131</u>	<u>17,131</u>
<b>Depreciation</b>			
At 1 April 2024	-	16,846	16,846
Charge for year	-	142	142
At 31 March 2025	<u>-</u>	<u>16,988</u>	<u>16,988</u>
<b>Net book value</b>			
At 31 March 2025	<u>-</u>	<u>143</u>	<u>143</u>
At 31 March 2024	<u>-</u>	<u>285</u>	<u>285</u>
<b>11 Debtors and prepayments</b>		2025 £	2024 £
Debtors		20,191	-
Prepayments		-	-
		<u>20,191</u>	<u>-</u>
<b>12 Cash at bank and in hand</b>		2025 £	2024 £
Current accounts		39,943	56,763
Business Account		94,707	60,611
Credit card		235	235
Cash in hand		47	7,008
		<u>134,932</u>	<u>124,617</u>
<b>13 Creditors and accruals</b>		2025 £	2024 £
Creditors		11,629	21,664
Accruals		637	987
		<u>12,266</u>	<u>22,651</u>
<b>14 Trustee remuneration and expenses</b>		2025 £	2024 £
Total amount paid		<u>-</u>	<u>-</u>
No trustees received any out of pocket expenses (2024: 0)			

**Liverpool Arabic Centre**  
**Comparative Statement of Financial Activities**  
**(Including Income & Expenditure Account)**  
**for the year ended 31 March 2025**

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**15 Comparative income and expenditure by fund type**

	Unrestricted Funds		Restricted Funds	
	2025	2024	2025	2024
	£	£	£	£
<b>Income from:</b>				
Income from donations	12,480	46,025	-	-
Income from charitable activities	15,418	4,206	11	29,972
Other incoming resources	49,174	2,955	-	-
Investment income	810	998	-	-
<b>Total incoming resources</b>	<u>77,882</u>	<u>54,184</u>	<u>11</u>	<u>29,972</u>
<b>Expenditure on:</b>				
Charitable activities	<u>72,988</u>	<u>32,717</u>	<u>79,436</u>	<u>127,070</u>
			<b>Net incoming / (outgoing)</b>	
<b>resources</b>	4,894	21,467	35,855	(6,098)
<b>Transfers between funds</b>	60,199	-	-	(60,199)
<b>Net movement in funds</b>	65,093	21,467	-	(24,344)
	(6,098)			
<b>Reconciliation of funds</b>				
<b>Total funds as at 1 April 2024</b>	<u>23,176</u>	<u>1,709</u>	<u>85,173</u>	
<b>Total funds as at 31 March 2025</b>		<u>79,075</u>	<u>79,075</u>	
	<u>88,269</u>	<u>23,176</u>	<u>54,731</u>	

**LIVERPOOL ARABIC CENTRE**

England & Wales - Charity number 1132186

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# Accounts

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# **Liverpool Arabic Centre**

Charity number 1132186

A Company limited by guarantee number 05536638

## **Annual Report and Financial Statements for the year ended 31 March 2024**



Greater Merseyside Community  
Accountancy Service

# **Liverpool Arabic Centre**

## **Annual Report and Financial Statements for the year ended 31 March 2024**

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Notes to the accounts	12 to 17

**Prepared by the Greater Merseyside Community Accountancy Service**

# **Liverpool Arabic Centre**

## **Trustees' report continued**

### **Review of progress and achievements**

#### **Review of progress and achievements 2023 -2024**

LAC's Board of Trustees consist of Emmeli Sundqvist, Chair, Idris Muhsin, Vice Chair, Company Secretary, Michele Ross, Treasurer, Ashraf Mohamed and Imam Miah as Trustee.

During 2023- 2024, LAC continue to support local people and families accessing support, services, and activities in relation to combating financial hardship, fuel and food poverty, cultural and social isolation and improving emotional health and wellbeing.

The Board are extremely proud and grateful to LAC's staff team and our volunteers who deliver effective and well-received projects for our service users in partnership with external organisations with the support from our funders.'

#### **Educational Project:**

The past year has marked significant progress for our Educational Project (Arabic school), particularly with the successful relocation to our new venue. This move has enabled us to increase the number of classrooms, providing a better learning environment for 186 students each week. As a result, we have witnessed remarkable improvements in our students' proficiency in the Arabic language. The expanded facilities have allowed us to offer more tailored and effective teaching approaches, fostering a more engaging and supportive educational experience. Our students have demonstrated impressive growth in their language skills, which is a testament to the dedication and hard work of our teachers and the enthusiastic participation of our students. We are proud of these achievements and look forward to continuing to nurture and support our community's linguistic and cultural development.

**GCSE Mentoring Classes for Year 11:** Following the success from previous years, we continued GCSE mentoring sessions supporting ten students, delivered in partnership with the University of Liverpool and Liverpool John Moores University, for GCSE mentoring support program for Year 10 students. The programme is instrumental in enabling young people of Arab heritage to gain confidence, skills and knowledge to reach their full potential and raise aspirations for future progression routes.

#### **Volunteer Programme:**

We would like to thank our volunteers; their commitment to supporting LAC enables us to offer more people and families access to essential services and activities.

This year LCVS Community Impact Fund provided us with the means to recruit and support the development of 29 volunteers, many newly arrived in the UK. We have continued to build on volunteer opportunities including the provision of personal development, employment experience, access to training and supported progression into further training (in partnership with Granby Toxteth Trust & Adult Learning) and/or employment.

#### **The School Holiday Activities and Food Programme:**

Over the past 12 months, our Holiday Activities and Food programme (HAF) has achieved remarkable success, significantly enriching the lives of over 65 children and their families. Through a diverse range of engaging activities and nutritious meals, we have not only supported the physical health of our participants but also fostered their social and emotional development. Our programme has provided a safe and stimulating environment during school holidays, ensuring that children remain active and engaged. The positive feedback from parents and the increased participation rates highlights the program's impact.

# **Liverpool Arabic Centre**

## **Trustees' report continued**

### **Community Champions Programme:**

Funded by Liverpool City Council, achieved significant success over the past year, greatly benefiting our community. Through dedicated outreach and engagement, we have empowered numerous individuals by providing essential services, including Vaccine clinics, health awareness sessions, educational workshops, and support networks delivered by LAC and in partnership with our partners. Our efforts have not only enhanced the wellbeing of our community members but have also fostered a stronger sense of unity and collaboration. The positive feedback and active participation in our programs highlight the project's impact and the continued need for such initiatives. As a result of this success, LAC was awarded an extension for the project for another three years.

### **Health & Wellbeing Project:**

The Health and Wellbeing Project has been instrumental in enhancing the lives of 1225 community members over the past year. Through a series of targeted initiatives held in different venues, we have significantly increased knowledge, skills, and confidence in living healthier lives, particularly in the prevention of ill health. The project has successfully forged stronger links between the Voluntary, Community, Faith and Social Enterprise (VCFSE) sector and relevant health professionals, ensuring a more cohesive approach to community health. Participants have reported improved social contact and a stronger sense of community, which has contributed to better physical health through increased physical activity, improved diets, and enhanced self-care practices.

### **CRG-funded Advocacy and Intergenerational Programme:**

The Community Resource Grant has significantly enhanced the services we provide.

Our drop-in sessions at LAC office and the intergenerational project held at Harthill Youth Centre supported more than 1200 people of 30 nationalities. Through these initiatives, we have offered invaluable guidance and support on health, education, housing, benefits, and welfare for members of our local communities.

The intergenerational project has created connections between different age groups, promoting understanding and cooperation within our community. The grant has enabled us to reach a wider audience, providing essential resources and guidance to those in need. This success is a testament to the dedication of our team and the ongoing support from the community.

### **Life Rooms Project:**

The project has provided multifaceted interventions and preventative support for members of the local community. Our efforts have focused on supporting 1380 people living in areas ranked among the most deprived, dealing with multiple and often complex difficulties. Our support has included comprehensive advice and advocacy through our daily drop-in services held from our office in Lodge Lane and different locations, ensuring that those unable to speak, read, or write in English or Arabic are not left vulnerable and disempowered. Through our dedicated work, we have reached and assisted a significant number of individuals, providing them with the tools and confidence needed to improve their circumstances. Our program has been instrumental in connecting people with vital resources and support networks, enhancing their ability to navigate and overcome the challenges they face.

## **Liverpool Arabic Centre Trustees' report continued**

### **Thank you to our partners**

Partners:

- Liverpool Arab Arts Festival
- Granby Toxteth Development Trust
- Granby Adult Learning Services
- Shelter Housing
- Citizen Advice Liverpool (Advice on Prescription)
- Energy Project Plus
- Merseyside Play Action Group (MPAC)
- The University of Liverpool
- John Moores University
- Harthill Youth Centre
- FireFit Hub
- UniStar Drama

# Liverpool Arabic Centre

## Reserve policy

LAC's Board of Trustees operate a robust reserve policy which they review as part of their risk management strategy four times per year. The organisation's reserve covers a minimum of three months running cost should the organisation run into financial difficulties. Reserves are held to ensure the organisation can effectively manage unforeseen situations and additional costs. Percentage of reserve is held for the renewal of office equipment in response to identified needs. The Board of Trustees aim to build upon reserves and generate additional incomes to support the recruitment of a senior post which they have identified as central to progressing the organisational development opportunities.

## Risk Management

The trustees have assessed the major risks to which the charity is or may be exposed, and in particular those related to the operations and financing of the charity. It is satisfied that by reviewing its policies, procedures and systems regularly it is mitigating its exposure to major risks.

## Statement of Directors' responsibilities

Company law requires the directors to prepare financial accounts for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently;

- Observe the methods and principles in the Charities SORP;

- Make judgements and estimates that are reasonable and prudent;

- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business;

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

Approved by the Board on 18th December 2024 and signed on behalf of the directors by:

Emmeli Sundqvist  
Chair

## **Reference and Administrative Details**

### **Liverpool Arabic Centre**

**Charity number 1132186**

**A Company limited by guarantee number 05536638**

The trustees, who are the directors of the company for the purposes of company law, are pleased to present their report and financial statements together with the independent examiner's report for the year ended 31 March 2024.

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Emmeli Sundqvist	Chair	
Idris Muhsin	Vice Chair	
Mohamed El Gadhy	Treasurer and Company Secretary	
Ashraf Mohamed		
Michele Ross		

#### **Company Secretary**

#### **Method of appointment**

Recruitment of new trustees is open, and focused on creating a diverse and effective Board

#### **Registered address**

Tiber Enterprise Facilities  
Tiber Street  
Liverpool  
L8 0TP

#### **Bankers**

HSBC  
23 Allerton Road  
Liverpool  
L18 2DA

#### **Independent examiner**

**Jane Williams MAAT**

**Greater Merseyside Community Accountancy Service**

Beacon Building  
College Street  
St Helens  
WA10 1TF

#### **Governing document**

The organisation is a company limited by guarantee, incorporated on 15th August 2005 in the name of Liverpool Yemeni Arabic Club Limited Company Number 05536638 and registered as a Charity on 19th October 2001 Charity number 1132186.

The organisation name changed under special resolution dated 13th January 2006 to Liverpool Arabic Centre

The organisation was established under a Memorandum of Association, which established the objects and powers of the company and is governed under its Articles of Association.

#### **Objects of the organisation**

The objects of the charity are to advance the education of the public, in particular amongst the Arab community in all aspects concerning Arabic language, history, cultural heritage and identity.

To relieve poverty and to advance education amongst the arabic community and in particular by the provision of training, advice and counselling.

To work towards the elimination of racial discrimination and to promote good relations between persons of different racial groups.

**Reference and Administrative Details**

**Liverpool Arabic Centre**

**Charity number 1132186**

**A Company limited by guarantee number 05536638**

**Accountant**

**Jane Williams**

**Greater Merseyside Community Accountancy Service**

Beacon Building

College Street

St Helens

WA10 1TF

**Approval**

This report, which has been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, was approved by the trustees on 18th December 2024 and signed on their behalf by:

## **Independent Examiner's report to the trustees of Liverpool Arabic Centre**

I report on the accounts of the charity for the year ended 31 March 2024 set out on pages 9 to 17

### **Respective responsibilities of the Trustees and examiner**

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

### **Basis of Independent examiner's statement**

My examination was carried out in accordance with the general Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jane Williams  
MAAT

### **Greater Merseyside Community Accountancy Service**

Beacon Building  
College Street  
St Helens  
WA10 1TF

18th December 2024

**Liverpool Arabic Centre**  
**Statement of Financial Activities**  
**(Including Income & Expenditure Account)**  
**for the year ended 31 March 2024**

	Notes	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
<b>Income from:</b>					
Donations and legacies	(4)	46,025	-	46,025	35,469
Income from charitable activities	(5)	4,206	120,972	125,178	98,698
Other incoming resources	(6)	2,955	-	2,955	2,039
Investment Income	(7)	998	-	998	254
<b>Total incoming resources</b>		<u>54,184</u>	<u>120,972</u>	<u>175,156</u>	<u>136,460</u>
<b>Resources expended</b>					
Charitable activities	(8)	<u>32,717</u>	<u>127,070</u>	<u>159,787</u>	<u>135,707</u>
<b>Net incoming / (outgoing) resources</b>		21,467	(6,098)	15,369	753
<b>Transfers between funds</b>		<u>(412)</u>	<u>412</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		21,055	(5,686)	15,369	753
<b>Reconciliation of funds</b>					
<b>Total funds as at 1 April 2023</b>		<u>79,420</u>	<u>7,462</u>	<u>86,882</u>	<u>86,129</u>
<b>Total funds as at 31 March 2024</b>	(8a)	<u>100,475</u>	<u>1,776</u>	<u>102,251</u>	<u>86,882</u>

The above statement includes all gains and losses recognised during the year.  
All activities are regarded as continuing.  
Comparative figures for the previous year by fund type are shown in Note 15.  
The Notes on pages 12 to 17 form an integral part of these accounts.

**Liverpool Arabic Centre**  
**Charity number 1132186**  
**A Company limited by guarantee number 05536638**  
**Balance sheet**  
**as at 31 March 2024**

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Fixed Assets</b>				
Tangible Assets (10)	285	-	285	427
<b>Total fixed assets</b>	<u>285</u>	<u>-</u>	<u>285</u>	<u>427</u>
<b>Current Assets</b>				
Debtors and prepayments (11)	-	-	-	7,078
Cash at bank and in hand (12)	122,841	1,776	124,617	107,530
<b>Total current assets</b>	<u>122,841</u>	<u>1,776</u>	<u>124,617</u>	<u>114,608</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors (due within one year) (13)	22,651	-	22,651	28,153
<b>Total current liabilities</b>	<u>22,651</u>	<u>-</u>	<u>22,651</u>	<u>28,153</u>
<b>Net Assets</b>	<u>100,475</u>	<u>1,776</u>	<u>102,251</u>	<u>86,882</u>
<b>Funds of the charity</b>				
Restricted Funds	-	1,776	1,776	7,462
Unrestricted funds	100,475	-	100,475	79,420
<b>Total Funds</b>	<u>100,475</u>	<u>1,776</u>	<u>102,251</u>	<u>86,882</u>

The trustees (who are also the directors of the company for the purposes of company law) confirm that for the year ended 31 March 2024

the company was entitled to exemption from audit under section 477 of the Companies Act 2006, and

the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act

the trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

The notes on pages 12 to 17 form an integral part of these accounts.

These accounts, which have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, were approved by the trustees on December 2024 and signed on their behalf by:

Mohamed El Gadhy  
 Director / Trustee

**Liverpool Arabic Centre**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 March 2024**

	2024	2023
	Total	Total
	£	£
<b>Cash flows from operating activities:</b>		
Net income/(expenditure) per SOFA	15,369	753
Depreciation	142	142
Investment income	(998)	(254)
(Increase)/decrease in debtors	(5) 7,078	15,196
Increase/(decrease) in creditors	(5,502)	(6,609)
	<u>16,089</u>	<u>9,228</u>
<b>Cash flows from investing activities</b>		
Investment income	(6) 998	254
<b>Net increase/(decrease in cash:</b>	17,087	9,482
<b>Total cash as at 1 April 2023</b>	<u>107,530</u>	<u>98,048</u>
<b>Total cash as at 31 March 2024</b>	<u>124,617</u>	<u>107,530</u>

The notes on pages 12 to 17 form an integral part of these accounts.

# **Liverpool Arabic Centre**

## **Notes to the accounts**

### **for the year ended 31 March 2024**

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#### **1 Basis of preparation**

These accounts (financial statements) have been prepared under the historical cost convention,

- 1.1 with items recognised at cost or transaction value, unless otherwise stated in the relevant note(s), in accordance with:

- (a) The Charities Act 2011
- (b) The Companies Act 2006
- (c) The Financial Reporting Standard applicable in the UK and the Republic of Ireland: FRS 102
  
- (d) Accounting & Reporting by Charities: Statement of Recommended Practice (Charities SORP FRS 102) (effective January 2019)

- 1.2 The charity meets the definition of a public benefit entity as defined by FRS 102

- 1.3 The trustees consider that there are not material uncertainties about the charity's ability to continue as a going concern.

#### **2 Accounting Policies**

##### **2.1 Fund accounting**

- (a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.
- (b) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes.
- (c) The purposes of the funds are shown in Note 8a.

##### **2.2 Income**

- (a) Income is recognised and included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the income; receipt is probable; and the monetary value can be measured with sufficient reliability.
- (b) Where income has related expenditure (e.g. projects), the income and related expenditure are reported gross in the SoFA.
- (c) Bank interest is recognised when credited to the account.
- (d) Gift Aid, where appropriate, is recognised in the same accounting period as the donation to which it relates.
- (e) Income, which is subject to conditions that the charity has yet to fulfil, or which is specifically for use in a future accounting period, is treated as deferred income.

##### **2.3 Expenditure and liabilities**

- (a) Expenditure is recognised on the accruals basis.
- (b) The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.
- (c) Liabilities are recognised as soon as there is a legal or constructive obligation to pay out resources.
- (d) Governance costs include the costs of preparation and examination of the statutory accounts, the cost of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

# **Liverpool Arabic Centre**

## **Notes to the accounts**

### **for the year ended 31 March 2024**

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#### **2.4 Tangible Fixed Assets**

(a) Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £250. They are valued at cost or, if gifted, at their value on receipt.

Rates of depreciation

Building Improvements: 20% straight line basis to nil

Fixtures and fittings: 15% straight line basis to nil

Equipment: 20% straight line basis to nil

#### **2.5 Debtors**

(a) Debtors are recognised at the settlement amount due.

(b) Prepayments are valued at the amount prepaid.

#### **2.6 Cash**

(a) Cash comprises bank deposits repayable on demand and any short-term highly liquid investments with a maturity date of three months or less from the date of acquisition or opening of the deposit or similar account.

#### **2.7 Creditors**

(a) Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount, usually the invoice amount.

(b) Accrued charges are normally valued at their settlement amount.

#### **2.8 Taxation**

The charity is not liable to income tax or capital gains tax on its charitable activities.

### **3 Transactions with trustees and related parties**

One trustee received out of pocket expenses (note 14) during the accounting period.

Owing to the nature of the charity's activities and the composition of the board of trustees (being drawn from local statutory and voluntary organisation), it is inevitable that transactions will take place with organisations in which a trustee may have an interest. All transactions in which a trustee may have an interest are conducted at arm's length and in accordance with the charity's financial regulations and expenditure procedures. No transactions were identified which should be disclosed under FRS 102.

**Liverpool Arabic Centre**  
**Notes to the accounts**  
**for the year ended 31 March 2024**

**4 Donations and legacies**

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Donations	46,025	-	46,025	35,469
	<u>46,025</u>	<u>-</u>	<u>46,025</u>	<u>35,469</u>

**5 Income from charitable activities**

	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Liverpool City Council: Community Resource Gra	-	10,000	10,000	10,000
Liverpool City Council: Community Champions	-	26,801	26,801	35,735
Liverpool City Council: Austin Smith	1,000	-	1,000	-
MerseyCare NHS Fdtn Trust	-	39,771	39,771	-
Awards for All	-	-	-	9,558
LCVS: Health & Wellbeing Programme	-	14,155	14,155	24,155
LCVS: CIF	-	1,760	1,760	-
Torus Foundation	-	-	-	500
MPAC: HAF Activities	2,000	28,485	30,485	-
Donations	1,206	-	1,206	18,750
	<u>4,206</u>	<u>120,972</u>	<u>125,178</u>	<u>98,698</u>

**6 Other Incoming resources from charitable activities**

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Contributions	2,955	-	2,955	2,039
	<u>2,955</u>	<u>-</u>	<u>2,955</u>	<u>2,039</u>

**7 Investment Income**

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Bank Interest Received	998	-	998	254
	<u>998</u>	<u>-</u>	<u>998</u>	<u>254</u>

**Liverpool Arabic Centre**  
**Notes to the accounts**  
**for the year ended 31 March 2024**

8 Expenditure of charitable activities

	Austin Smith	Prevent	Merseycare	LCC: CRG	Community Champions	Community Impact	Education Project	LCVS: Health	Activities Program	VRP	Central Admin	Total 2024
<b>Incoming Resources</b>												
Grants	1,000	-	39,771	10,000	26,801	1,760	-	14,155	28,485	-	2,000	123,972
Contributions							-				2,955	2,955
Donations							46,025				1,206	47,231
Interest											998	998
<b>Total Incoming Resources</b>	<b>1,000</b>	<b>-</b>	<b>39,771</b>	<b>10,000</b>	<b>26,801</b>	<b>1,760</b>	<b>46,025</b>	<b>14,155</b>	<b>28,485</b>	<b>-</b>	<b>7,159</b>	<b>175,156</b>
<b>Administration</b>												
Wages & Salaries		-	35,495	5,599	23,499		14,280	14,383				93,256
Session Tutors				786			342	2,109	13,260			16,497
Telephone & IT		-	742	432	200			36	1,515		1,000	3,925
Printing & Stationery		-	416			16	134		14		360	940
Travel & Training			377					23				400
Other Expenses			431			350	52					833
Advertising & PR												-
Subscriptions				140					27			167
Consultancy fees											370	370
Accountancy			400								350	750
Depreciation											142	142
<b>Premises</b>												
Rent, Rates & Security		-	1,198	1,582	2,204		6,723	1,752	998		526	14,983
Utilities												-
Insurance		-			248			544	87			879
Cleaning						100	560					660
Repairs & maintenance			26				13					39
<b>Other</b>												
Group Activities		269	686	1,455		39	5,577		13,621	35	143	21,825
Trustee Expenses												-
Volunteer Expenses	996				454	1,414	777		412		68	4,121
												-
<b>Total outgoing resources</b>												<b>159,787</b>
<b>Income / expenditure</b>	<b>996</b>	<b>269</b>	<b>39,771</b>	<b>9,994</b>	<b>26,605</b>	<b>1,919</b>	<b>28,458</b>	<b>18,847</b>	<b>29,934</b>	<b>35</b>	<b>2,959</b>	<b>15,369</b>
<b>Balance c/fwd @ 31st March 2024</b>	<b>4</b>	<b>(269)</b>	<b>-</b>	<b>6</b>	<b>196</b>	<b>(159)</b>	<b>17,567</b>	<b>(4,692)</b>	<b>(1,449)</b>	<b>(35)</b>	<b>4,200</b>	<b>15,369</b>

**Liverpool Arabic Centre**  
**Notes to the accounts**  
**for the year ended 31 March 2024**

<b>8a Restricted funds summary</b>	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Liverpool City Council: CC	101	26,801	26,605	-	297
Liverpool City Council: HAF	3,081	28,485	29,934	-	1,632
Liverpool City Council: CRG	-	10,000	9,994	-	6
LCVS: CIF	-	1,760	1,919	-	(159)
LCVS: Health & Wellbeing	-	14,155	18,847	4,692	-
Merseycare	-	39,771	39,771	-	-
Our Liverpool	4,280	-	-	(4,280)	-
	<u>7,462</u>	<u>120,972</u>	<u>127,070</u>	<u>412</u>	<u>1,776</u>

**Purpose of restricted funds**

As outlined in the trustees' report

<b>9 Governance Costs</b>	2024	2023
	£	£
Independent Examiners' fee	-	350
Annual Return Fee	-	13
Trustee Expenses	-	-
	<u>-</u>	<u>363</u>

**Liverpool Arabic Centre**  
**Notes to the accounts**  
**for the year ended 31 March 2024**

<b>10 Tangible assets</b>	Fixtures & Fittings £	Computers & Equipment £	Total £
<b><u>Cost</u></b>			
At 1 April 2023	-	17,131	17,131
Additions	-	-	-
At 31 March 2024	<u>-</u>	<u>17,131</u>	<u>17,131</u>
<b><u>Depreciation</u></b>			
At 1 April 2023	-	16,704	16,704
Charge for year	-	142	142
At 31 March 2024	<u>-</u>	<u>16,846</u>	<u>16,846</u>
<b><u>Net book value</u></b>			
At 31 March 2024	<u>-</u>	<u>285</u>	<u>285</u>
At 31 March 2023	<u>-</u>	<u>427</u>	<u>427</u>
<b>11 Debtors and prepayments</b>		2024	2023
		£	£
Debtors		-	7,078
Prepayments		-	-
		<u>-</u>	<u>7,078</u>
<b>12 Cash at bank and in hand</b>		2024	2023
		£	£
Current accounts		56,763	55,765
Business Account		60,611	42,625
Credit card		235	1,000
Cash in hand		7,008	8,140
		<u>124,617</u>	<u>107,530</u>
<b>13 Creditors and accruals</b>		2024	2023
		£	£
Creditors		21,664	27,122
Accruals		987	1,031
		<u>22,651</u>	<u>28,153</u>
<b>14 Trustee remuneration and expenses</b>		2024	2023
		£	£
Total amount paid		<u>-</u>	<u>-</u>
No trustees received any out of pocket expenses (2023: 0)			

**Liverpool Arabic Centre**  
**Comparative Statement of Financial Activities**  
**(Including Income & Expenditure Account)**  
**for the year ended 31 March 2024**

**15 Comparative income and expenditure by fund type**

	Unrestricted Funds		Restricted Funds	
	2024	2023	2024	2023
	£	£	£	£
<b>Income from:</b>				
Income from donations	46,025	35,469	-	-
Income from charitable activities	4,206	26,400	120,972	72,298
Other incoming resources	2,955	2,039	-	-
Investment income	998	254	-	-
<b>Total incoming resources</b>	<b>54,184</b>	<b>64,162</b>	<b>120,972</b>	<b>72,298</b>
<b>Expenditure on:</b>				
Charitable activities	32,717	63,674	127,070	72,033
<b>Net incoming / (outgoing) resources</b>	<b>21,467</b>	<b>488</b>	<b>(6,098)</b>	<b>265</b>
<b>Transfers between funds</b>	<b>-</b>	<b>9,063</b>	<b>-</b>	<b>(9,063)</b>
<b>Net movement in funds</b>	<b>21,467</b>	<b>9,551</b>	<b>(6,098)</b>	<b>(8,798)</b>
<b>Reconciliation of funds</b>				
<b>Total funds as at 1 April 2023</b>	<b>79,420</b>	<b>69,869</b>	<b>7,462</b>	<b>16,260</b>
<b>Total funds as at 31 March 2024</b>	<b>100,887</b>	<b>79,420</b>	<b>1,364</b>	<b>7,462</b>

**LIVERPOOL ARABIC CENTRE**

England & Wales - Charity number 1132186

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# Accounts

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## **Liverpool Arabic Centre**

Charity number 1132186

A Company limited by guarantee number 05536638

### **Annual Report and Financial Statements**

**for the year ended 31 March 2023**

**gmcas**

**Greater Merseyside Community  
Accountancy Service**

# **Liverpool Arabic Centre**

## **Annual Report and Financial Statements for the year ended 31 March 2023**

<b>Contents</b>	<b>Page</b>
Trustees' Annual Report	2 to 7
Independent Examiner's Report	8
Statement of financial activities	9
Balance sheet	10
Statement of Cash Flows	11
Notes to the accounts	12 to 17

**Prepared by the Greater Merseyside Community Accountancy Service**

# **Liverpool Arabic Centre**

## **Trustees' report continued**

### **Review of progress and achievements**

#### **Chairpersons report**

LAC's Board of Trustees consists of Emmeli Sundqvist, Chair, Idris Muhsin, Vice Chair, Mohamed El Gadhry, Treasurer and Company Secretary, Michele Ross and Ashraf Mohamed as Trustees.

During 2022-2023 we have recorded a significant increase to the numbers local people and families accessing LAC's support services and activities. Many families are experiencing financial hardship, fuel and food poverty, poor emotional health and wellbeing and cultural and social isolation.

The Board continue to be tremendously proud and grateful to LAC's staff team and our volunteers who have managed to deliver effective and well received projects for our service users in partnership with external organisations with the support from our funders.

#### **Review of progress and achievements 2022 -2023**

LCVS Community Impact Fund provided us with the means to recruit and support the development of 23 volunteers, many newly arrived in the UK. We have continued to build on volunteer opportunities including the provision of personal development, employment experience, access to training and supported progression into further training (in partnership with Granby Toxteth Trust & Adult Learning) and/or employment.

The Arabic School engages 190 children and young people in a rich cultural learning and development programme and additional curriculum activities support students in building confidence and cultural pride. Students have participated in several projects in the city region including participating in a welcome film for Euro Vision and presenting performers at Liverpool Arab Arts Festival Family Day. Adult Learning Services continue to support our programme by offering a safe and fully accessible venue with excellent resources.

GCSE Mentoring Classes for Year 11: Following the success from previous years, we continued GCSE mentoring sessions supporting ten students, delivered in partnership with the University of Liverpool. The programme was delivered online (Zoom) for 9 sessions followed by a graduation at the end of the programme. 10 students enrolled on the programme.

This year we have been able to make a new connection with the Liverpool John Moores University, to start a new GCSE mentoring support programme for Year 10 students. The programme was launched on 1st Feb. 23 at Harthill Youth Centre, and run for 11 weeks, followed by a final session at LJMU campus. Eleven students participated in the programme.

The School Holiday Activities and Food Programme funded by LCVS, MPAC and Liverpool City Council following the successful and growing demand for the provision during 2021/2022, we have been awarded funding to continue the programme during 2022/2023. The programme offers a wide range of activities and provide healthy lunches during school holidays for children eligible for free school meals. Our school holiday programme is delivered at Fire Fit Hub where children and young people can take part in activities ranging from sports, culture and arts.

## **Liverpool Arabic Centre**

### **Trustees' report continued**

Community participation and engagement projects are at the heart of our project delivery. With support from our funders and valued partners at Hart Hill Youth Centre we have provided a diverse range of activities designed to bring families and communities closer together and to create opportunities to bridge communities across Liverpool. Cross generational and family activity sessions take place during weeknights at Harthill Youth Centre. 144 people of all ages come together to participate in sports and cultural activities including the planning and delivery of cultural events.

We value the continued financial support from the Community Resource Grant (CRG) which is enabling us to continue our (bilingual Arabic/English) daily advocacy and support drop-in and phone service for members of the local community who are experiencing difficulties including debt, housing, fuel and food poverty, those at risk of/vulnerable to being scammed and people experiencing and unable to manage life changing situations.

This year we have continued to see a growing need for our advocacy provision with an increasing number of people experiencing multiple and complex issues. Funding from The National Lotteries Community Fund has enabled us to increase our staff hours to meet the needs of more people and to provide them with a safe space to meet, access support, reduce isolation and become more connected with local people and groups.

**NHS Liverpool CCG Health and Wellbeing Fund** with the purpose of encouraging greater levels of creative and community collaboration between the **NHS and VCFSE organisations** to help tackle health inequalities. The fund is part of the city's health strategy, One Liverpool and contributes to its core objectives.

The funding has enabled us to continue working with people to overcome multiple and complex issues which impact their physical and mental wellbeing. We organised 2 health awareness events for men and women separately, attended by 45 women and 30 men respectively, aimed at providing them with health talks and information about diabetes, eating healthy food and how to look after their health, including health checks.

**Women's Cancer health awareness event** focused on the risk factors of cancer, prevention and early diagnosis through screening and treatment.

We are working in partnership with Granby Toxteth Development Trust on several courses, had a recruitment day on Thursday 24<sup>th</sup> Feb. We managed to recruit 12 participants for ESOL classes which is due to start in the next few weeks. Recruited 3 participants for teaching assistant course and waiting to recruit more participants. We are also recruiting people for book reading club course. The fund has provided much needed capacity to our daily drop-in service enabling us to be more proactive in providing early intervention and prevention support.

**Community Champions Programme, funded by Liverpool City Council**, has completed a second year of service delivery. This year's programme has built upon work to increase communities' uptake of Covid-19 vaccines, to widen uptake of flu vaccines and to grow support for people experiencing poor emotional and mental wellbeing. This programme has taken a targeted approach in engaging members of local communities in a tailored programme of one to one and group support. Programme partners will work collaboratively to plan and deliver early intervention and support across communities with the highest level of need, this includes seamless referrals to organisations specialising in Advice and Health Services. Project outputs and outcomes include:

2 vaccine events in Lodge Lane in partnership with Granby Toxteth Development Trust.

Scheduled another Living Well Pop-Up clinic on 21<sup>st</sup> March, all clinics went very well and, on each event, over 50 patients were vaccinated.

Community meet-up Coffee mornings: 4 Healthy community meet-up Coffee mornings at Fire Fit Hub to encourage the Arabic community to attend Vaccine clinics and supported them to overcome the language barrier at the events.

## **Liverpool Arabic Centre**

### **Trustees' report continued**

Attended Community Innovation team – phase 2 planning meeting to plan how to Actively tackle unfair differences in health in Liverpool Communities.

We attended Holiday Activities and Food planning meeting to support health and wellbeing information and guidance is provided to participating children and their families.

Kept our clients up to date via social media with all the new information surrounding the covid situation as well as the increase of Flu this season.

Promoted both Covid/Flu Vaccines to reduce pressure on the NHS this winter.

Advice on health wellbeing promoting posters on our social media in English and Arabic language.

### **Going forward**

Through ongoing evaluation, the LAC board and staff have agreed the following targets for the forthcoming 12 months.

To increase capacity of staff team enabling LAC to respond to the growing needs of local communities.

Recruit new board members who are representative of the communities we serve and who can contribute to helping our organisation grow.

To increase LAC's long-term income to continue and build upon the valuable work achieved through drop-in support, advocacy, emotional health and wellbeing programmes.

To continue to build our volunteer support which is vital to ensuring we have capacity to deliver our services and projects.

To secure multiyear funding streams to develop activities and projects for young people and intergenerational project supporting community cohesion.

## **Liverpool Arabic Centre**

### **Reserve policy**

LAC's Board of Trustees operate a robust reserve policy which they review as part of their risk management strategy four times per year. The organisation's reserve covers a minimum of three months running cost should the organisation run into financial difficulties. Reserves are held to ensure the organisation can effectively manage unforeseen situations and additional costs. Percentage of reserve is held for the renewal of office equipment in response to identified needs. The Board of Trustees aim to build upon reserves and generate additional incomes to support the recruitment of a senior post which they have identified as central to progressing the organisational development opportunities.

### **Risk Management**

The trustees have assessed the major risks to which the charity is or may be exposed, and in particular those related to the operations and financing of the charity. It is satisfied that by reviewing its policies, procedures and systems regularly it is mitigating its exposure to major risks.

## **Statement of Directors' responsibilities**

Company law requires the directors to prepare financial accounts for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing those financial statements, the trustees are required to:

Select suitable accounting policies and apply them consistently;

Observe the methods and principles in the Charities SORP;

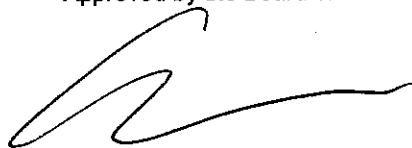
Make judgements and estimates that are reasonable and prudent;

State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business;

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

Approved by the Board on 13th December 2023 and signed on behalf of the directors by:



Emmell Sundqvist  
Chair

## **Reference and Administrative Details**

### **Liverpool Arabic Centre**

**Charity number 1132186**

**A Company limited by guarantee number 05536638**

The trustees, who are the directors of the company for the purposes of company law, are pleased to present their report and financial statements together with the independent examiner's report for the year ended 31 March 2023.

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Emmeli Sundqvist	Chair	
Idris Muhsin	Vice Chair	
Mohamed El Gadhry	Treasurer and Company Secretary	
Ashraf Mohamed		
Michele Ross		

#### **Company Secretary**

#### **Method of appointment**

Recruitment of new trustees is open, and focused on creating a diverse and effective Board

#### **Registered address**

Tiber Enterprise Facilities  
Tiber Street  
Liverpool  
L8 0TP

#### **Bankers**

HSBC  
23 Allerton Road  
Liverpool  
L18 2DA

#### **Independent examiner**

**Jane Williams MAAT**

#### **Greater Merseyside Community Accountancy Service**

Beacon Building  
College Street  
St Helens  
WA10 1TF

#### **Governing document**

The organisation is a company limited by guarantee, incorporated on 15th August 2005 in the name of Liverpool Yemeni Arabic Club Limited Company Number 05536638 and registered as a Charity on 19th October 2001 Charity number 1132186.

The organisation name changed under special resolution dated 13th January 2006 to Liverpool Arabic Centre

The organisation was established under a Memorandum of Association, which established the objects and powers of the company and is governed under its Articles of Association.

#### **Objects of the organisation**

The objects of the charity are to advance the education of the public, in particular amongst the Arab community in all aspects concerning Arabic language, history, cultural heritage and identity.

To relieve poverty and to advance education amongst the arabic community and in particular by the provision of training, advice and counselling.

To work towards the elimination of racial discrimination and to promote good relations between persons of different racial groups.

**Reference and Administrative Details**

**Liverpool Arabic Centre**

**Charity number 1132186**

**A Company limited by guarantee number 05536638**

**Accountant**

**Jane Williams**

**Greater Merseyside Community Accountancy Service**

**Beacon Building**

**College Street**

**St Helens**

**WA10 1TF**

**Approval**

This report, which has been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, was approved by the trustees on 13th December 2023 and signed on their behalf by:

## **Independent Examiner's report to the trustees of Liverpool Arabic Centre**

I report on the accounts of the charity for the year ended 31 March 2023 set out on pages 9 to 17

### **Respective responsibilities of the Trustees and examiner**

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

### **Basis of independent examiner's statement**

My examination was carried out in accordance with the general Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jane Williams  
MAAT  
Greater Merseyside Community Accountancy Service  
Beacon Building  
College Street  
St Helens  
WA10 1TF

13th December 2023

**Liverpool Arabic Centre**  
**Statement of Financial Activities**  
**(Including Income & Expenditure Account)**  
**for the year ended 31 March 2023**

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
<b>Income from:</b>					
Donations and legacies	(4)	35,469	-	35,469	18,318
Income from charitable activities	(5)	26,400	72,298	98,698	122,970
Other incoming resources	(6)	2,039	-	2,039	730
Investment income	(7)	254	-	254	6
<b>Total incoming resources</b>		<b>64,162</b>	<b>72,298</b>	<b>136,460</b>	<b>142,024</b>
<b>Resources expended</b>					
Charitable activities	(8)	63,674	72,033	135,707	124,641
<b>Net incoming / (outgoing) resources</b>		<b>488</b>	<b>265</b>	<b>753</b>	<b>17,383</b>
<b>Transfers between funds</b>		<b>9,063</b>	<b>(9,063)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>9,551</b>	<b>(8,798)</b>	<b>753</b>	<b>17,383</b>
<b>Reconciliation of funds</b>					
<b>Total funds as at 1 April 2022</b>		<b>69,869</b>	<b>16,260</b>	<b>86,129</b>	<b>68,746</b>
<b>Total funds as at 31 March 2023</b>	(8a)	<b>79,420</b>	<b>7,462</b>	<b>86,882</b>	<b>86,129</b>

The above statement includes all gains and losses recognised during the year. All activities are regarded as continuing. Comparative figures for the previous year by fund type are shown in Note 15. The Notes on pages 12 to 17 form an integral part of these accounts.

# Liverpool Arabic Centre

Charity number 1132186

A Company limited by guarantee number 05536638

## Balance sheet

as at 31 March 2023

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Fixed Assets</b>				
Tangible Assets (10)	427	-	427	569
<b>Total fixed assets</b>	<u>427</u>	<u>-</u>	<u>427</u>	<u>569</u>
<b>Current Assets</b>				
Debtors and prepayments (11)	7,078	-	7,078	21,274
Cash at bank and in hand (12)	100,068	7,462	107,530	99,048
<b>Total current assets</b>	<u>107,146</u>	<u>7,462</u>	<u>114,608</u>	<u>120,322</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors (due within one year) (13)	28,153	-	28,153	34,762
<b>Total current liabilities</b>	<u>28,153</u>	<u>-</u>	<u>28,153</u>	<u>34,762</u>
<b>Net Assets</b>	<u>79,420</u>	<u>7,462</u>	<u>86,882</u>	<u>86,129</u>
<b>Funds of the charity</b>				
Restricted Funds	-	7,462	7,462	16,260
Unrestricted funds	79,420	-	79,420	69,869
<b>Total Funds</b>	<u>79,420</u>	<u>7,462</u>	<u>86,882</u>	<u>86,129</u>

The trustees (who are also the directors of the company for the purposes of company law) confirm that for the year ended 31 March 2023

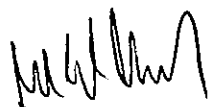
the company was entitled to exemption from audit under section 477 of the Companies Act 2006, and

the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act

the trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

The notes on pages 12 to 17 form an integral part of these accounts.

These accounts, which have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, were approved by the trustees on 13th December 2023 and signed on their behalf by:



Mohamed El Gadhy  
Director / Trustee

**Liverpool Arabic Centre**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 March 2023**

	2023	2022
	Total	Total
	£	£
<b>Cash flows from operating activities:</b>		
Net income/(expenditure) per SOFA	753	17,383
Depreciation	142	142
Investment income	(254)	(6)
(Increase)/decrease in debtors	(5) 15,196	(20,591)
Increase/(decrease) in creditors	(6,609)	10,613
	<u>9,228</u>	<u>7,541</u>
<b>Cash flows from Investing activities</b>		
Investment income	(6) 254	6
<b>Net Increase/(decrease in cash:</b>	9,482	7,547
<b>Total cash as at 1 April 2022</b>	<u>98,048</u>	<u>90,501</u>
<b>Total cash as at 31 March 2023</b>	<u>107,530</u>	<u>98,048</u>

The notes on pages 12 to 17 form an integral part of these accounts.

# **Liverpool Arabic Centre**

## **Notes to the accounts**

### **for the year ended 31 March 2023**

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#### **1 Basis of preparation**

- These accounts (financial statements) have been prepared under the historical cost convention, with items recognised at cost or transaction value, unless otherwise stated in the relevant note(s), in accordance with:
- (a) The Charities Act 2011
  - (b) The Companies Act 2006
  - (c) The Financial Reporting Standard applicable in the UK and the Republic of Ireland: FRS 102
  - (d) Accounting & Reporting by Charities: Statement of Recommended Practice (Charities SORP FRS 102) (effective January 2015)
- 1.2 The charity meets the definition of a public benefit entity as defined by FRS 102
- 1.3 The trustees consider that there are not material uncertainties about the charity's ability to continue as a going concern.

#### **2 Accounting Policies**

##### **2.1 Fund accounting**

- (a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.
- (b) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes.
- (c) The purposes of the funds are shown in Note 8a.

##### **2.2 Income**

- (a) Income is recognised and included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the income; receipt is probable; and the monetary value can be measured with sufficient reliability.
- (b) Where income has related expenditure (e.g. projects), the income and related expenditure are reported gross in the SoFA.
- (c) Bank interest is recognised when credited to the account.
- (d) Gift Aid, where appropriate, is recognised in the same accounting period as the donation to which it relates.
- (e) Income, which is subject to conditions that the charity has yet to fulfil, or which is specifically for use in a future accounting period, is treated as deferred income.

##### **2.3 Expenditure and liabilities**

- (a) Expenditure is recognised on the accruals basis.
- (b) The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.
- (c) Liabilities are recognised as soon as there is a legal or constructive obligation to pay out resources.
- (d) Governance costs include the costs of preparation and examination of the statutory accounts, the cost of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

**Liverpool Arabic Centre**  
**Notes to the accounts**  
**for the year ended 31 March 2023**

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**2.4 Tangible Fixed Assets**

(a) Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £250. They are valued at cost or, if gifted, at their value on receipt.

Rates of depreciation

Building Improvements: 20% straight line basis to nil

Fixtures and fittings: 15% straight line basis to nil

Equipment: 20% straight line basis to nil

**2.5 Debtors**

(a) Debtors are recognised at the settlement amount due.

(b) Prepayments are valued at the amount prepaid.

**2.6 Cash**

(a) Cash comprises bank deposits repayable on demand and any short-term highly liquid investments with a maturity date of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.7 Creditors**

(a) Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount, usually the invoice amount.

(b) Accrued charges are normally valued at their settlement amount.

**2.8 Taxation**

The charity is not liable to income tax or capital gains tax on its charitable activities.

**3 Transactions with trustees and related parties**

One trustee received out of pocket expenses (note 14) during the accounting period.

Owing to the nature of the charity's activities and the composition of the board of trustees (being drawn from local statutory and voluntary organisation), it is inevitable that transactions will take place with organisations in which a trustee may have an interest. All transactions in which a trustee may have an interest are conducted at arm's length and in accordance with the charity's financial regulations and expenditure procedures. No transactions were identified which should be disclosed under FRS 102.

**Liverpool Arabic Centre**  
**Notes to the accounts**  
**for the year ended 31 March 2023**

**4 Donations and legacies**

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Donations	35,469	-	35,469	18,318
	<u>35,469</u>	<u>-</u>	<u>35,469</u>	<u>18,318</u>

**5 Income from charitable activities**

	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Liverpool City Council: Community Resource Grt	-	10,000	10,000	4,500
Liverpool City Council: Our Liverpool	-	-	-	3,500
Liverpool City Council: Community Champions	-	35,735	35,735	35,735
Liverpool City Council: Community MH Fund	-	-	-	17,630
Awards for All	-	9,558	9,558	-
Liverpool CCG	-	-	-	20,000
HMRC: CJRS	-	-	-	585
LCVS: Health & Wellbeing Programme	7,500	16,655	24,155	27,970
Torus Foundation	500	-	500	500
Donations	18,400	350	18,750	12,550
	<u>26,400</u>	<u>72,298</u>	<u>98,698</u>	<u>122,970</u>

**6 Other Incoming resources from charitable activities**

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Contributions	2,039	-	2,039	730
	<u>2,039</u>	<u>-</u>	<u>2,039</u>	<u>730</u>

**7 Investment Income**

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Bank Interest Received	254	-	254	6
	<u>254</u>	<u>-</u>	<u>254</u>	<u>6</u>

**Liverpool Arabic Centre**  
**Notes to the accounts**  
**for the year ended 31 March 2023**

<b>8a Restricted funds summary</b>	<b>Balance b/f</b>	<b>Incoming</b>	<b>Outgoing</b>	<b>Transfers</b>	<b>Balance c/f</b>
	£	£	£	£	£
Liverpool CCG	275	-	-	(275)	-
Liverpool CCG: Diabetes	152	-	-	(152)	-
Liverpool City Council: CC	863	35,735	36,497	-	101
Liverpool City Council: HAF	3,081	-	-	-	3,081
Liverpool City Council: MH	-	10,000	10,029	29	-
Armed Forces Covenant Fund	(407)	-	-	407	-
Education Project	15,937	-	-	(15,937)	-
Fathers & Sons	411	-	-	(411)	-
Our Liverpool	4,666	-	386	-	4,280
LCVS: VRU	(8,398)	16,655	15,213	6,956	-
LCVS: Fab Feb	(8)	-	-	8	-
LCVS: MPAC	(312)	-	-	312	-
Awards for All	-	9,558	9,558	-	-
Donations	-	350	350	-	-
	<u>16,260</u>	<u>72,298</u>	<u>72,033</u>	<u>(9,063)</u>	<u>7,462</u>

**Purpose of restricted funds**  
As outlined in the trustees' report

<b>9 Governance Costs</b>	<b>2023</b>	<b>2022</b>
	£	£
Independent Examiners' fee	350	315
Annual Return Fee	13	13
Trustee Expenses	-	309
	<u>363</u>	<u>637</u>

**Liverpool Arabic Centre**  
**Notes to the accounts**  
**for the year ended 31 March 2023**

10 Tangible assets	Fixtures & Fittings £	Computers & Equipment £	Total £
<b>Cost</b>			
At 1 April 2022	-	17,131	17,131
Additions	-	-	-
At 31 March 2023	-	17,131	17,131
<b>Depreciation</b>			
At 1 April 2022	-	16,562	16,562
Charge for year	-	142	142
At 31 March 2023	-	16,704	16,704
<b>Net book value</b>			
At 31 March 2023	-	427	427
At 31 March 2022	-	569	569
<b>11 Debtors and prepayments</b>		2023	2022
		£	£
Debtors		7,078	21,274
Prepayments		-	-
		<u>7,078</u>	<u>21,274</u>
<b>12 Cash at bank and in hand</b>		2023	2022
		£	£
Current accounts		55,765	54,872
Business Account		42,625	42,097
Credit card		1,000	1,000
Cash in hand		8,140	1,080
		<u>107,530</u>	<u>99,048</u>
<b>13 Creditors and accruals</b>		2023	2022
		£	£
Creditors		27,122	19,235
Accruals		1,031	15,527
		<u>28,153</u>	<u>34,762</u>
<b>14 Trustee remuneration and expenses</b>		2023	2022
		£	£
Total amount paid		-	-

No trustees received any out of pocket expenses (2022: 0)

**Liverpool Arabic Centre**  
**Comparative Statement of Financial Activities**  
**(Including Income & Expenditure Account)**  
**for the year ended 31 March 2023**

**15 Comparative income and expenditure by fund type**

	Unrestricted Funds		Restricted Funds	
	2023	2022	2023	2022
	£	£	£	£
<b>Income from:</b>				
Income from donations	35,469	18,318	-	-
Income from charitable activities	26,400	13,635	72,298	109,335
Other Incoming resources	2,039	730	-	-
Investment income	6	6	-	-
<b>Total incoming resources</b>	<b>63,914</b>	<b>32,689</b>	<b>72,298</b>	<b>109,335</b>
<b>Expenditure on:</b>				
Charitable activities	63,674	10,131	72,033	114,510
<b>Net incoming / (outgoing) resources</b>	<b>240</b>	<b>22,558</b>	<b>265</b>	<b>(5,175)</b>
<b>Transfers between funds</b>	<b>9,063</b>	<b>-</b>	<b>(9,063)</b>	<b>-</b>
<b>Net movement in funds</b>	<b>9,303</b>	<b>22,558</b>	<b>(8,798)</b>	<b>(5,175)</b>
<b>Reconciliation of funds</b>				
Total funds as at 1 April 2022	70,117	48,584	16,260	21,435
Total funds as at 31 March 2023	79,420	71,142	7,462	16,260

**LIVERPOOL ARABIC CENTRE**

England & Wales - Charity number 1132186

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# Accounts

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**Liverpool Arabic Centre**

Charity number 1132186

A Company limited by guarantee number 05536638

**Annual Report and Financial Statements**

**for the year ended 31 March 2022**



Greater Merseyside Community  
Accountancy Service

# **Liverpool Arabic Centre**

## **Annual Report and Financial Statements for the year ended 31 March 2022**

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Notes to the accounts	12 to 18

**Prepared by the Greater Merseyside Community Accountancy Service**

## **Liverpool Arabic Centre**

### **Trustees' report continued**

#### **Review of progress and achievements**

##### **Chairpersons report**

LAC's Board of Trustees consists of Emmeli Sundqvist, Chair, Mohamed El Gadhy, Treasurer and Company Secretary, Michele Ross, Ashraf Mohamed and Idris Muhsin as Trustees. The position of Vice Chair is vacant.

It has been another difficult year due to the continuing impact of the Covid-19 pandemic, increasing fuel prices and inflation but the Board is tremendously proud of LAC's staff team and our volunteers who have managed to deliver effective and well received projects for our service users in partnership with external organisations with the support from our funders.

##### **Review of progress and achievements 2021 -2022**

This year our service delivery has increased to meet the needs of local people who continue to suffer the impact of the pandemic and the growing pressures brought about by the cost of living crisis.

Our service users are among the most disadvantaged in the UK and are facing multiple and often complex issues which have a huge impact on their emotional and mental wellbeing. With support from our funders, partners and volunteers we have been able to increase our capacity to support the growing demand for our services.

LAC's staff team have yet again shown their commitment and determination to deliver a wide range of onsite and outreach services ensuring access and support for people of all ages.

##### **Achievements;**

Following the success of last year's **Community Champions Programme, funded by Liverpool City Council**, we have been successful with our application to be one of a cohort of organisations chosen to deliver services for a second year. This year's programme will build upon work to increase communities' uptake of Covid-19 vaccines, to widen uptake of flu vaccines and to grow support for people experiencing poor emotional and mental wellbeing. This programme will take a targeted approach in engaging members of local communities in a tailored programme of one to one and group support. Programme partners will work collaboratively to plan and deliver early intervention and support across communities with the highest level of need, this includes seamless referrals to organisations specialising in Advice and Health Services.

We value the continued financial support from the **Community Resource Grant (CRG)** which is enabling us to continue our (bilingual Arabic/English) daily advocacy and support drop-in and phone service for members of the local community who are experiencing difficulties including debt, housing, fuel and food poverty, those at risk of/vulnerable to being scammed and people experiencing and unable to manage life changing situations. Our project team have been instrumental in supporting service users in securing benefit uplifts, accessing small grant support during times of crisis, negotiating terms with housing providers and supporting newly arrived families with multiple needs.

**The National Lotteries Community Fund** has enabled us to increase our staff hours and capacity to meet the needs of more people and to provide them with a safe space to meet, access support, reduce isolation and become more connected with local people and groups. We support an average of 128 people each month.

We have been able to provide more long-term support and advocacy for 213 people who experience cultural and social isolation and multiple issues that have impacted their emotional and mental wellbeing with funding from the **Liverpool City Council's Mental Health Support Programme (administered by Liverpool Charity Voluntary Services, LCVS)** The funding came to an end in October 2022.

## **Liverpool Arabic Centre**

### **Trustees' report continued**

We are delighted to be able to continue building upon this programme with funds from the **NHS Liverpool CCG Health and Wellbeing Fund** with the purpose of encouraging greater levels of creative and community collaboration between the NHS and VCFSE organisations to help tackle health inequalities. The fund is part of the city's health strategy, One Liverpool and contributes to its core objectives. We commenced delivery of this programme in November 2022 and will be providing a multifaceted programme of support for the next 18 months.

**Our Liverpool (Liverpool City Council funding)** provided us with the means to recruit and support the development of volunteers, many newly arrived in the UK, this has now come to an end. We have been successful in securing funds from the **LCVS Community Impact Fund** to continue providing personal development and employment experience for more than 17 volunteers.

**The Arabic School** has now returned to offering its pre-covid provision and is operating at full capacity with over 120 children and young people attending each Saturday during term-time. The children engage in a rich Arabic language and cultural programme and additional curriculum activities support students in building confidence and cultural pride. We would like to thank the **Adult Learning Services** for allowing us to deliver our Arabic School from their venue and for the support they give to our organisation and staff team.

We remember our dear friend and colleague, **Abdul Razak Mossa**, with the award created in his memory. This year the **Abdul Razak Mossa Student of the Year Award** was awarded to Abdullah Al-Otaibi.

We have continued to work with the **University of Liverpool** to offer a successful programme of mentoring for 19 **GCSEs students**. This provision is needed more than ever for young people who are identified as needing additional academic support to fulfil their true potential.

**The School Holiday Activities and Food Programme** funded by **LCVS, MPAC and Liverpool City Council** is a new project that we introduced during 2021/22. The focus of our programme is to offer a wide range of activities and to provide healthy lunches during school holidays for children eligible for free school meals. Our school holiday programme is delivered at Fire Fit Hub and it offers a safe and accessible space where children and young people can take part in activities ranging from sports, culture and arts. We have worked with a total of 400 children and young people to date.

Community participation and engagement projects are at the heart of our project delivery. With support from our funders and valued partners we have provided a diverse range of activities designed to bring families and communities closer together and to create opportunities to bridge communities across Liverpool. Cross generational and family activity sessions take place during weeknights at Harthill Youth Centre. 120 people of all ages come together to participate in sports and cultural activities including the planning and delivery of cultural events. We have delivered Arab cultural days in Merseyside Yemeni Community Association inviting community members to share their stories, cultures and to celebrate their cultural Heritage.

We have worked in partnership with the **National Museums Liverpool** supporting the engagement of Yemeni local people in the development and sharing of the **House of Memories Dementia Project**. This was an exciting project that provided opportunities for local people to fully participate in a programme that captured their heritage to create cultural memories for Yemeni elders.

## **Liverpool Arabic Centre**

### **Trustees' report continued**

The Liverpool Arab Arts Festival (LAAF) Family Day returned to the Palm House. Covid-19 restrictions resulted in the Family Day being cancelled for the past two year. We were excited to see the day return this year and to support our close partners at (LAAF) in delivering activities and running the information point. A highlight of the event was seeing three young people from LAC taking to the stage to introduce performances and deliver public announcements. Poet, Ali AL-Jamari led workshops for young people at our Arabic school. The poems created by young people were part of an interactive exhibition presented at the family day and in community venues in Manchester.

#### **Programme highlights**

- A member of the LAC's delivery team, Neda Ahmed was awarded for her outstanding contribution to the Community Champions Programme.
- Supporting the community champion lead worker and health agencies with the delivery of pop-up covid vaccines events including the planning and delivery of 2 events in Lodge Lane, Toxteth L8.
- Working closely with Liverpool School of Tropical Medicine to develop a programme aimed supporting pregnant women building confidence in covid vaccines.
- Delivery of 2 pop-up events 'Your Future Baby' at Liverpool Women's Hospital.
- Daily drop-in one to one support service at LACs office.
- Delivery of family wellbeing sessions and promotion of flu and covid vaccines.
- Successful engagement of local businesses helping to promote access to health and wellbeing and vaccine pop-ups.
- Providing 400 children and young people with access to school holidays activities and healthy meals.

#### **Going forward**

Through ongoing evaluation, the LAC board and staff have agreed the following targets for the forthcoming 12 months.

- To increase LAC's income to continue and build upon the valuable work achieved through drop-in support, advocacy, emotional health and wellbeing programmes.
- To secure year on year funds for our cultural education project.
- To continue to build our volunteer support which is vital to ensuring we have capacity to deliver our services and projects.
- To secure funds to develop activities and projects for young people and intergenerational project supporting community cohesion.

## **Liverpool Arabic Centre**

### **Reserve policy**

LAC's Board of Trustees operate a robust reserve policy which they review as part of their risk management strategy four times per year. The organisation's reserve covers a minimum of three months running cost should the organisation run into financial difficulties. Reserves are held to ensure the organisation can effectively manage unforeseen situations and additional costs. Percentage of reserve is held for the renewal of office equipment in response to identified needs. The Board of Trustees aim to build upon reserves and generate additional incomes to support the recruitment of a senior post which they have identified as central to progressing the organisational development opportunities.

### **Risk Management**

The trustees have assessed the major risks to which the charity is or may be exposed, and in particular those related to the operations and financing of the charity. It is satisfied that by reviewing its policies, procedures and systems regularly it is mitigating its exposure to major risks.

### **Statement of Directors' responsibilities**

Company law requires the directors to prepare financial accounts for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business;

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

Approved by the Board on 7th December 2022 and signed on behalf of the directors by:



Emmeli Sundqvist  
Chair

07/12/2022

## **Reference and Administrative Details**

### **Liverpool Arabic Centre**

**Charity number 1132186**

**A Company limited by guarantee number 05536638**

The trustees, who are the directors of the company for the purposes of company law, are pleased to present their report and financial statements together with the independent examiner's report for the year ended 31 March 2022.

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Emmeli Sundqvist	Chair	
Mohamed El Gadhy	Treasurer and Company Secretary	
Ashraf Mohamed		appointed March 2022
Idris Muhsin		
Michele Ross		

#### **Company Secretary**

#### **Method of appointment**

Recruitment of new trustees is open, and focused on creating a diverse and effective Board

#### **Registered address**

Tiber Enterprise Facilities  
Tiber Street  
Liverpool  
L8 0TP

#### **Bankers**

HSBC  
23 Allerton Road  
Liverpool  
L18 2DA

#### **Independent examiner**

Jane Williams MAAT  
Greater Merseyside Community Accountancy Service  
Beacon Building  
College Street  
St Helens  
WA10 1TF

#### **Governing document**

The organisation is a company limited by guarantee, incorporated on 15th August 2005 in the name of Liverpool Yemeni Arabic Club Limited Company Number 05536638 and registered as a Charity on 19th October 2001 Charity number 1132186.

The organisation name changed under special resolution dated 13th January 2006 to Liverpool Arabic Centre

The organisation was established under a Memorandum of Association, which established the objects and powers of the company and is governed under its Articles of Association.

#### **Objects of the organisation**

The objects of the charity are to advance the education of the public, in particular amongst the Arab community in all aspects concerning Arabic language, history, cultural heritage and identity.

To relieve poverty and to advance education amongst the arabic community and in particular by the provision of training, advice and counselling.

To work towards the elimination of racial discrimination and to promote good relations between persons of different racial groups.

**Reference and Administrative Details**

**Liverpool Arabic Centre**

**Charity number 1132186**

**A Company limited by guarantee number 05536638**

**Accountant**

**Jane Williams**

**Greater Merseyside Community Accountancy Service**

**Beacon Building**

**College Street**

**St Helens**

**WA10 1TF**

**Approval**

This report, which has been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, was approved by the trustees on 7th December 2022 and signed on their behalf by:

## **Independent Examiner's report to the trustees of Liverpool Arabic Centre**

I report on the accounts of the charity for the year ended 31 March 2022 set out on pages 9 to 18

### **Respective responsibilities of the Trustees and examiner**

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

### **Basis of Independent examiner's statement**

My examination was carried out in accordance with the general Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

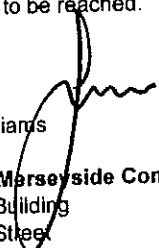
In connection with my examination, no matter has come to my attention:

1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

  
Jane Williams  
MAAT  
Greater Merseyside Community Accountancy Service  
Beacon Building  
College Street  
St Helens  
WA10 1TF

7th December 2022

**Liverpool Arabic Centre**  
**Statement of Financial Activities**  
**(Including Income & Expenditure Account)**  
**for the year ended 31 March 2022**

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
<b>Income from:</b>					
Donations and legacies	(4)	18,318	-	18,318	-
Income from charitable activities	(5)	13,635	109,335	122,970	100,456
Other incoming resources	(6)	730	-	730	10,162
Investment Income	(7)	6	-	6	40
<b>Total Incoming resources</b>		<u>32,689</u>	<u>109,335</u>	<u>142,024</u>	<u>110,658</u>
<b>Resources expended</b>					
Charitable activities	(8)	<u>10,131</u>	<u>114,510</u>	<u>124,641</u>	<u>94,649</u>
<b>Net incoming / (outgoing) resources</b>		22,558	(5,175)	17,383	16,009
<b>Transfers between funds</b>		-	-	-	-
<b>Net movement in funds</b>		22,558	(5,175)	17,383	16,009
<b>Reconciliation of funds</b>					
<b>Total funds as at 1 April 2021</b>		<u>48,584</u>	<u>20,162</u>	<u>68,746</u>	<u>52,737</u>
<b>Total funds as at 31 March 2022</b>	(8a)	<u>71,142</u>	<u>14,987</u>	<u>86,129</u>	<u>68,746</u>

The above statement includes all gains and losses recognised during the year.  
All activities are regarded as continuing.  
Comparative figures for the previous year by fund type are shown in Note 15.  
The Notes on pages 12 to 18 form an integral part of these accounts.

**Liverpool Arabic Centre**  
**Charity number 1132186**  
**A Company limited by guarantee number 05536638**  
**Balance sheet**  
**as at 31 March 2022**

	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Total £
<b>Fixed Assets</b>				
Tangible Assets (10)	569	-	569	711
<b>Total fixed assets</b>	<u>569</u>	<u>-</u>	<u>569</u>	<u>711</u>
<b>Current Assets</b>				
Debtors and prepayments (11)	21,274	-	21,274	683
Cash at bank and in hand (12)	84,061	14,987	99,048	91,501
<b>Total current assets</b>	<u>105,335</u>	<u>14,987</u>	<u>120,322</u>	<u>92,184</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors (due within one year) (13)	34,762	-	34,762	24,149
<b>Total current liabilities</b>	<u>34,762</u>	<u>-</u>	<u>34,762</u>	<u>24,149</u>
<b>Net Assets</b>	<u>71,142</u>	<u>14,987</u>	<u>86,129</u>	<u>68,746</u>
<b>Funds of the charity</b>				
Restricted Funds	-	14,987	14,987	20,162
Unrestricted funds	71,142	-	71,142	48,584
<b>Total Funds</b>	<u>71,142</u>	<u>14,987</u>	<u>86,129</u>	<u>68,746</u>

The trustees (who are also the directors of the company for the purposes of company law) confirm that for the year ended 31 March 2022

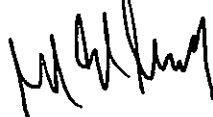
the company was entitled to exemption from audit under section 477 of the Companies Act 2006, and

the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act

the trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

The notes on pages 12 to 18 form an integral part of these accounts.

These accounts, which have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, were approved by the trustees on 7th December 2022 and signed on their behalf by:



Mohamed El Gadhy  
 Director / Trustee

**Liverpool Arabic Centre**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 March 2022**

	2022	2021
	Total	Total
	£	£
<b>Cash flows from operating activities:</b>		
Net income/(expenditure) per SOFA	17,383	16,009
Depreciation	142	-
Investment income	(6)	-
(Increase)/decrease in debtors	(5) (20,591)	7,810
Increase/(decrease) in creditors	10,613	14,035
	<u>7,541</u>	<u>37,854</u>
 <b>Cash flows from investing activities</b>		
investment income	(6) 6	-
	<u>7,547</u>	<u>37,854</u>
<b>Net increase/(decrease in cash:</b>	<u>91,501</u>	<u>53,647</u>
<b>Total cash as at 1 April 2021</b>	<u>99,048</u>	<u>91,501</u>
<b>Total cash as at 31 March 2022</b>		

The notes on pages 12 to 18 form an integral part of these accounts.

**Liverpool Arabic Centre**  
**Notes to the accounts**  
**for the year ended 31 March 2022**

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**1 Basis of preparation**

- These accounts (financial statements) have been prepared under the historical cost convention,
- 1.1** with items recognised at cost or transaction value, unless otherwise stated in the relevant note(s), in accordance with:
- (a) The Charities Act 2011
  - (b) The Companies Act 2006
  - (c) The Financial Reporting Standard applicable in the UK and the Republic of Ireland: FRS 102
  - (d) Accounting & Reporting by Charities: Statement of Recommended Practice (Charities SORP FRS 102) (effective January 2015)
- 1.2** The charity meets the definition of a public benefit entity as defined by FRS 102
- 1.3** The trustees consider that there are not material uncertainties about the charity's ability to continue as a going concern.

**2 Accounting Policies**

**2.1 Fund accounting**

- (a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.
- (b) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes.
- (c) The purposes of the funds are shown in Note 8a.

**2.2 Income**

- (a) Income is recognised and included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the income; receipt is probable; and the monetary value can be measured with sufficient reliability.
- (b) Where income has related expenditure (e.g. projects), the income and related expenditure are reported gross in the SoFA.
- (c) Bank interest is recognised when credited to the account.
- (d) Gift Aid, where appropriate, is recognised in the same accounting period as the donation to which it relates.
- (e) Income, which is subject to conditions that the charity has yet to fulfil, or which is specifically for use in a future accounting period, is treated as deferred income.

**2.3 Expenditure and liabilities**

- (a) Expenditure is recognised on the accruals basis.
- (b) The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.
- (c) Liabilities are recognised as soon as there is a legal or constructive obligation to pay out resources.
- (d) Governance costs include the costs of preparation and examination of the statutory accounts, the cost of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

**Liverpool Arabic Centre**  
**Notes to the accounts**  
**for the year ended 31 March 2022**

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**2.4 Tangible Fixed Assets**

(a) Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £250. They are valued at cost or, if gifted, at their value on receipt.

Rates of depreciation

Building Improvements: 20% straight line basis to nil

Fixtures and fittings: 15% straight line basis to nil

Equipment: 20% straight line basis to nil

**2.5 Debtors**

(a) Debtors are recognised at the settlement amount due.

(b) Prepayments are valued at the amount prepaid.

**2.6 Cash**

(a) Cash comprises bank deposits repayable on demand and any short-term highly liquid investments with a maturity date of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.7 Creditors**

(a) Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount, usually the invoice amount.

(b) Accrued charges are normally valued at their settlement amount.

**2.8 Taxation**

The charity is not liable to income tax or capital gains tax on its charitable activities.

**3 Transactions with trustees and related parties**

One trustee received out of pocket expenses (note 14) during the accounting period.

Owing to the nature of the charity's activities and the composition of the board of trustees (being drawn from local statutory and voluntary organisation), it is inevitable that transactions will take place with organisations in which a trustee may have an interest. All transactions in which a trustee may have an interest are conducted at arm's length and in accordance with the charity's financial regulations and expenditure procedures. No transactions were identified which should be disclosed under FRS 102.

**Liverpool Arabic Centre**  
**Notes to the accounts**  
**for the year ended 31 March 2022**

<b>4 Donations and legacies</b>	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Donations	18,318	-	18,318	-
	<u>18,318</u>	<u>-</u>	<u>18,318</u>	<u>-</u>

<b>5 Income from charitable activities</b>	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Liverpool City Council: Community Resource Gr	-	4,500	4,500	10,000
Liverpool City Council: Prevent	-	-	-	25,000
Liverpool City Council: Our Liverpool	-	3,500	3,500	7,000
Liverpool City Council: Community Champions	-	35,735	35,735	-
Liverpool City Council: Community MH Fund	-	17,630	17,630	-
Liverpool CCG	-	20,000	20,000	-
HMRC: CJRS	585	-	585	9,107
The Armed Forces Covenant Fund	-	-	-	19,225
The Steve Morgan Foundation: COVID response	-	-	-	1,957
LCVS: VRU Grant	-	-	-	5,000
LCVS: Education Project	-	-	-	17,075
LCVS: Activities Programme	-	27,970	27,970	-
The Community Foundation	-	-	-	4,750
Torus Foundation	500	-	500	-
Donations	12,550	-	12,550	1,342
	<u>13,635</u>	<u>109,335</u>	<u>122,970</u>	<u>100,456</u>

<b>6 Other incoming resources from charitable activities</b>	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Contributions	730	-	730	10,162
	<u>730</u>	<u>-</u>	<u>730</u>	<u>10,162</u>

<b>7 Investment Income</b>	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Bank Interest Received	6	-	6	40
	<u>6</u>	<u>-</u>	<u>6</u>	<u>40</u>

**Liverpool Arabic Centre**  
**Notes to the accounts**  
**for the year ended 31 March 2022**

8 Expenditure of charitable activities

	Fathers & Sons	Our Liverpool	CCG-NHS	Education Fund LCVS	Community Champions	CCG Diabetes	Education Project	Aden Narrative	Activities Program	LCC: MH Fund	Central Admin	Total 2022
<b>Incoming Resources</b>												
Grants		3,500	10,000		35,735	10,000	5,085		27,970	17,630	13,050	122,970
Contributions							18,318				730	730
Donations												18,318
Interest		3,500	10,000		35,735	10,000	23,403		27,970	17,630	6	6
<b>Total Incoming Resources</b>												<b>142,024</b>
<b>Administration</b>												
Wages & Salaries			7,139		29,430	8,200	4,692	8,384	8,247	4,930	325	58,170
Session Tutors				3,720				1,930				18,827
Telephone & IT			422						82			2,987
Printing & Stationery			251				20	697	140			1,453
Travel & Training					492	635						1,127
Other Expenses					300	344					15	659
Advertising & PR			144									-
Subscriptions								2,680				144
Consultancy fees											312	2,660
Accountancy											142	312
Depreciation												142
<b>Premises</b>												
Rent, Rates & Security			1,630		1,720			925				4,275
Utilities								700				-
Insurance			35									735
Cleaning												-
Repairs & maintenance												-
<b>Other</b>												
Group Activities		161	104	4,542	1,202	669	2,751	1,440	15,055		2,504	28,428
Trustee Expenses												-
Volunteer Expenses		1,860		172	1,728		109	73	125		635	4,702
<b>Total outgoing resources</b>												<b>124,641</b>
<b>Income / expenditure</b>		<b>2,021</b>	<b>9,725</b>	<b>8,434</b>	<b>34,872</b>	<b>9,848</b>	<b>7,572</b>	<b>16,829</b>	<b>23,649</b>	<b>4,930</b>	<b>6,761</b>	<b>17,383</b>
<b>Balance c/fwd @ 31st March 2021</b>		<b>1,479</b>	<b>275</b>	<b>(8,434)</b>	<b>863</b>	<b>152</b>	<b>15,831</b>	<b>-</b>	<b>4,321</b>	<b>12,700</b>	<b>7,025</b>	<b>17,383</b>

**Liverpool Arabic Centre**  
**Notes to the accounts**  
**for the year ended 31 March 2022**

<b>8a Restricted funds summary</b>	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Liverpool CCG	-	10,000	9,725	-	275
Liverpool CCG: Diabetes	-	10,000	9,848	-	152
Liverpool City Council: CC	-	35,735	34,872	-	863
Liverpool City Council: HAF	-	21,980	18,899	-	3,081
Armed Forces Covenant Fund	16,422	-	16,829	-	(407)
Education Project	106	23,403	7,572	-	15,937
Fathers & Sons	411	-	-	-	411
Our Liverpool	3,187	3,500	2,021	-	4,666
LCVS: VRU	36	-	8,434	-	(8,398)
LCVS: Fab Feb	-	3,000	3,008	-	(8)
LCVS: MPAC	-	2,990	3,302	-	(312)
	-	-	-	-	-
	<u>20,162</u>	<u>110,608</u>	<u>114,510</u>	<u>-</u>	<u>16,260</u>

**Purpose of restricted funds**  
As outlined in the trustees' report

<b>9 Governance Costs</b>	2022 £	2021 £
Independent Examiners' fee	315	315
Annual Return Fee	13	13
Trustee Expenses	<u>309</u>	<u>309</u>
	<u>637</u>	<u>637</u>

**Liverpool Arabic Centre**  
**Notes to the accounts**  
**for the year ended 31 March 2022**

10 Tangible assets	Fixtures & Fittings £	Computers & Equipment £	Total £
<b>Cost</b>			
At 1 April 2021	-	16,420	16,420
Additions	-	711	711
At 31 March 2022	-	17,131	17,131
<b>Depreciation</b>			
At 1 April 2021	-	16,420	16,420
Charge for year	-	142	142
At 31 March 2022	-	16,562	16,562
<b>Net book value</b>			
At 31 March 2022	-	569	569
At 31 March 2021	-	-	-
<b>11 Debtors and prepayments</b>		2022 £	2021 £
Debtors		21,274	683
Prepayments		-	-
		<u>21,274</u>	<u>683</u>
<b>12 Cash at bank and in hand</b>		2022 £	2021 £
Current accounts		54,872	39,518
Business Account		42,097	51,457
Credit card		1,000	-
Cash in hand		1,080	526
		<u>99,048</u>	<u>91,501</u>
<b>13 Creditors and accruals</b>		2022 £	2021 £
Creditors		19,235	12,790
Accruals		15,527	11,359
		<u>34,762</u>	<u>24,149</u>
<b>14 Trustee remuneration and expenses</b>		2022 £	2021 £
Total amount paid		-	-

No trustees received any out of pocket expenses (2021: 0)

**Liverpool Arabic Centre**  
**Comparative Statement of Financial Activities**  
**(Including Income & Expenditure Account)**  
**for the year ended 31 March 2022**

**15 Comparative income and expenditure by fund type**

	Unrestricted Funds		Restricted Funds	
	2022 £	2021 £	2022 £	2021 £
<b>Income from:</b>				
Income from donations	18,318	-	-	-
Income from charitable activities	13,635	39,481	109,335	60,975
Other incoming resources	730	10,162	-	-
Investment income	6	40	-	-
<b>Total incoming resources</b>	<b>32,689</b>	<b>49,683</b>	<b>109,335</b>	<b>60,975</b>
<b>Expenditure on:</b>				
Charitable activities	10,131	23,047	114,510	71,602
<b>Net incoming / (outgoing) resources</b>	<b>22,558</b>	<b>26,636</b>	<b>(5,175)</b>	<b>(10,627)</b>
<b>Transfers between funds</b>	<b>-</b>	<b>(1,436)</b>	<b>-</b>	<b>1,436</b>
<b>Net movement in funds</b>	<b>22,558</b>	<b>25,200</b>	<b>(5,175)</b>	<b>(9,191)</b>
<b>Reconciliation of funds</b>				
Total funds as at 1 April 2021	48,584	23,384	20,162	29,353
Total funds as at 31 March 2022	71,142	48,584	14,987	20,162

**LIVERPOOL ARABIC CENTRE**

England & Wales - Charity number 1132186

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# Accounts

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## **Liverpool Arabic Centre**

Charity number 1132186

A Company limited by guarantee number 05536638

### **Annual Report and Financial Statements**

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### **for the year ended 31 March 2021**



Greater Merseyside Community  
Accountancy Service

# **Liverpool Arabic Centre**

## **Annual Report and Financial Statements for the year ended 31 March 2021**

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Statement of Cash Flows	11
Notes to the accounts	12 to 18

**Prepared by the Greater Merseyside Community Accountancy Service**

# **Liverpool Arabic Centre**

## **Trustees' report continued**

### **Review of progress and achievements**

#### **Review of progress and achievements 2020 -2021**

LAC values the continued support from funders, partners, community leaders, paid and unpaid team members and its board of trustees. It is the commitment and support that makes it possible for LAC to continue to develop and deliver person centred projects and services in response to identified need.

It has been another difficult year with the pandemic continuing to have an adverse effect on many members of Liverpools Arab communities. LAC have continually risen to the challenge by responding to the needs of local people and providing a wide range of accessible support, activities and outreach services.

Funding from Community Resource Grant (CRG) supports the continued delivery of a daily drop-in advocacy service. We have experienced a significant increase in the number of people accessing the drop-in and many who are experiencing multiple and complex issues. Funding from Liverpool City Council's Mental Health Support Programme (administered by Liverpool Charity Voluntary Services, LCVS) is providing increased staff capacity that is enabling us to extend one to one support for people who experience stress, anxiety and isolation as a direct result of covid-19. LAC will work to increase awareness and understanding of emotional and mental health among communities and support individuals in accessing person centred support.

Liverpool City Council have been successful in securing funding from the Ministry for Housing, Communities and Local Government to deliver the Community Champions Programme. We have been successful in our application to be a funded partner and have recruited two new members of staff to fulfil the roles of LAC Community Champions.

The post holders play a vital part in driving forward and disseminating existing public health communication strategies to communities in Liverpool 8 and beyond. Our new members of staff have been proactive in delivering Covid-19 advice, providing drop-in support, recruiting and supporting volunteers to work in the community and have worked evenings and weekends to encourage and support the public in accessing pop-up vaccine services in South Liverpool.

Our Arabic Education Project was badly impacted by the Covid restrictions. We were unable to operate Saturday school for a greater part of the pandemic. During this period the LAC staff team and volunteers maintained communication with families to offer support for parents who were home schooling their children. As restrictions have eased the school has gradually been returning to normal and we are excited to now be running at full capacity.

We marked the return to Arabic School with a special award ceremony, the Abdul Razak Mossa Student of the Year award. This award will be awarded to one young person each year, in memory of our dear friend who dedicated his time to the Arabic School, Liverpool Arabic Centre services and to the greater good of Liverpools Arab Communities.

We have continued to work with the University of Liverpool to offer mentoring sessions for GCSEs students. This provision is needed more than ever for young people who identify as needing additional academic support to fulfil their true potential.

Community participation and engagement sessions have continued to move from online activities to outdoor spaces and outreach community venues and we are excited to receive funding to introducing new programmes this coming year.

## **Liverpool Arabic Centre**

### **Trustees' report continued**

LAC will engage with BAME community (Arabic & asylum seekers), targeting adults and young people males & females with type one & type two diabetes, funded by Liverpool Clinical Commissioning Group. We will identify, and recruit up to four community champions to deliver culturally sensitive diabetes awareness and lifestyle information within the community. The Champions will encourage people to access their local healthcare and diabetes services. They will be trained by LAC staff member who is experienced in working with the community promoting Health and wellbeing and tackling inequalities in health services. Champions will deliver events and support individuals in their communities to be aware of the risk factors of diabetes, and engage with local NHS services, including weekly updates and key messages on social media (Facebook, WhatsApp etc) in both English & Arabic.

12<sup>th</sup> November 2021 we were delighted to formally launch a 45 minute documentary film, funded by Armed Forces Covenant Fund, "Aden Narratives" focusing on the humanitarian stories of British Ex-Veterans and Yemeni Elders, sharing their experiences of living and serving in Aden during the 1950s and 1960s. The film was shown in the historical building, "Liverpool City Council Town Hall", attended by the Right Worshipful, Lord Mayor of Liverpool, Councillor Mary Rasmussen, Kim Johnson member of the British Parliament, Brigadier Ray Hughes QVRM, TD, VR, local councillors and members of the Yemeni community in Liverpool.

We look forward to screen the film in other UK cities such as Sheffield, Birmingham and London. During this year the project has developed and delivered online blogs and regular news letters sharing unheard stories captured during the making of Aden Narratives documentary. The project reached ex-service personnel across the UK and beyond and the project has helped reconnect and reduce the isolation of many ex-service people.

Our Liverpool (Liverpool City Council funding) provides us with the means to recruit and support the development of volunteers, many newly arrived in the UK. Volunteers are central to the success of LAC's service delivery and we value their generous contribution to the organisation and the communities we serve. During this year LAC staff and volunteers have taken part in training programmes. Two members of staff and one volunteer are working towards their NVQ 3 in Advice and Guidance and two volunteers and nine teachers have completed Level 2 Safeguarding and Prevention training.

#### **Going forward**

Through ongoing evaluation, the LAC board and staff have agreed the following targets for the forthcoming 12 months.

- To increase LAC's income to continue and build upon the valuable work achieved through drop-in support and advocacy;
- To secure year on year funds for our cultural education project;
- To continue to build our volunteer support which is vital to ensuring we have capacity to deliver our services and projects;
- To secure funds to develop activities and projects for young people and intergenerational project supporting community cohesion.

## **Liverpool Arabic Centre**

### **Trustees' report continued**

#### **Reserve policy**

LAC Board of Trustees operate a robust reserve policy which they review as part of their risk management strategy four time per year. The organisation reserve covers a minimum of three months running cost should the organisation run into financial difficulties. Reserves are held to ensure the organisation can effectively manage unforeseen situation and additional cost.

Percentage of reserve is held for the renewal of office equipment in response to identified needs. The Board of Trustees aim to build upon reserves and generate additional incomes to support the recruitment of senior post which they have identified as central to progressing the organisational development opportunities.

#### **Risk Management**

The trustees have assessed the major risks to which the charity is or may be exposed, and in particular those related to the operations and financing of the charity. It is satisfied that by reviewing its policies, procedures and systems regularly it is mitigating its exposure to major risks.

## **Liverpool Arabic Centre**

### **Statement of Directors' responsibilities**

Company law requires the directors to prepare financial accounts for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing those financial statements, the trustees are required to:

select suitable accounting policies and apply them consistently;

observe the methods and principles in the Charities SORP

make judgements and estimates that are reasonable and prudent;

state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business;

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

Approved by the Board on 26th January 2022 and signed on behalf of the directors by:



Emmell Sundqvist  
Chair

## Reference and Administrative Details

### Liverpool Arabic Centre

Charity number 1132186

A Company limited by guarantee number 05536638

The trustees, who are the directors of the company for the purposes of company law, are pleased to present their report and financial statements together with the independent examiner's report for the year ended 31 March 2021.

Name	Position	Dates
Abdul Razaq Mossa	Chair: till July 2020	till 20 August 2020
Mohamed El Gadhry	Treasurer	
Emmeli Sundqvist	Chair: from July 2020	
Emad Lilo	Vice Chair	till 1 March 2021
Michele Ross		from 18 Dec 2020
Ashraf Mohamed		from 18 Dec 2020
<b>Company Secretary</b>		
Abdul Razaq Mossa		till 20 August 2020

#### Method of appointment

Recruitment of new trustees is open, and focused on creating a diverse and effective Board

#### Registered address

Tiber Enterprise Facilities  
Tiber Street  
Liverpool  
L8 0TP

#### Bankers

HSBC  
23 Allerton Road  
Liverpool  
L18 2DA

#### Independent examiner

Jane Williams MAAT

Greater Merseyside Community Accountancy Service

Beacon Building  
College Street  
St Helens  
WA10 1TF

#### Governing document

The organisation is a company limited by guarantee, incorporated on 15th August 2005 in the name of Liverpool Yemeni Arabic Club Limited Company Number 05536638 and registered as a Charity on 19th October 2001 Charity number 1132186.

The organisation name changed under special resolution dated 13th January 2006 to Liverpool Arabic Centre

The organisation was established under a Memorandum of Association, which established the objects and powers of the company and is governed under its Articles of Association.

#### Objects of the organisation

The objects of the charity are to advance the education of the public, in particular amongst the arab community in all aspects concerning arabic language, history, cultural heritage and identity.

To relieve poverty and to advance education amongst the arabic community and in particular by the provision of training, advice and counselling.

To work towards the elimination of racial discrimination and to promote good relations between persons of different racial groups.

**Reference and Administrative Details**

**Liverpool Arabic Centre**

**Charity number 1132186**

**A Company limited by guarantee number 05536638**

**Accountant**

**Jane Williams**

**Greater Merseyside Community Accountancy Service**

Beacon Building

College Street

St Helens

WA10 1TF

**Approval**

This report, which has been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, was approved by the trustees on 26th January 2022 and signed on their behalf by:

## **Independent Examiner's report to the trustees of Liverpool Arabic Centre**

I report on the accounts of the charity for the year ended 31 March 2021 set out on pages 9 to 18

### **Respective responsibilities of the Trustees and examiner**

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

### **Basis of Independent examiner's statement**

My examination was carried out in accordance with the general Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

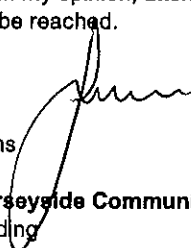
In connection with my examination, no matter has come to my attention:

1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

  
Jane Williams  
MAAT  
Greater Merseyside Community Accountancy Service  
Beacon Building  
College Street  
St Helens  
WA10 1TF

26th January 2022

**Liverpool Arabic Centre**  
**Statement of Financial Activities**  
**(Including Income & Expenditure Account)**  
**for the year ended 31 March 2021**

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
<b>Income from:</b>					
Donations and legacies	(4)	-	-	-	-
Income from charitable activities	(5)	39,481	60,975	100,456	63,327
Other incoming resources	(6)	10,162	-	10,162	26,318
Investment Income	(7)	40	-	40	33
<b>Total incoming resources</b>		<u>49,683</u>	<u>60,975</u>	<u>110,658</u>	<u>89,678</u>
<b>Resources expended</b>					
Charitable activities	(8)	<u>23,047</u>	<u>71,602</u>	<u>94,649</u>	<u>89,069</u>
<b>Net incoming / (outgoing) resources</b>		26,636	(10,627)	16,009	609
<b>Transfers between funds</b>		<u>(1,436)</u>	<u>1,436</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		25,200	(9,191)	16,009	609
<b>Reconciliation of funds</b>					
<b>Total funds as at 1 April 2020</b>		<u>23,384</u>	<u>29,353</u>	<u>52,737</u>	<u>52,128</u>
<b>Total funds as at 31 March 2021</b>	(8a)	<u>48,584</u>	<u>20,162</u>	<u>68,746</u>	<u>52,737</u>

The above statement includes all gains and losses recognised during the year.  
All activities are regarded as continuing.  
Comparative figures for the previous year by fund type are shown in Note 15.  
The Notes on pages 12 to 18 form an integral part of these accounts.

**Liverpool Arabic Centre**  
**Charity number 1132186**  
**A Company limited by guarantee number 05536638**  
**Balance sheet**  
**as at 31 March 2021**

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Fixed Assets</b>				
Tangible Assets (10)	711	-	711	711
<b>Total fixed assets</b>	<u>711</u>	<u>-</u>	<u>711</u>	<u>711</u>
<b>Current Assets</b>				
Debtors and prepayments (11)	683	-	683	8,493
Cash at bank and in hand (12)	71,339	20,162	91,501	53,647
<b>Total current assets</b>	<u>72,022</u>	<u>20,162</u>	<u>92,184</u>	<u>62,140</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors (due within one year) (13)	24,149	-	24,149	10,114
<b>Total current liabilities</b>	<u>24,149</u>	<u>-</u>	<u>24,149</u>	<u>10,114</u>
<b>Net Assets</b>	<u>48,584</u>	<u>20,162</u>	<u>68,746</u>	<u>52,737</u>
<b>Funds of the charity</b>				
Restricted Funds	-	20,162	20,162	29,353
Unrestricted funds	48,584	-	48,584	23,384
<b>Total Funds</b>	<u>48,584</u>	<u>20,162</u>	<u>68,746</u>	<u>52,737</u>

The trustees (who are also the directors of the company for the purposes of company law) confirm that for the year ended 31 March 2021

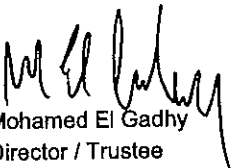
the company was entitled to exemption from audit under section 477 of the Companies Act 2006, and

the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act

the trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

The notes on pages 12 to 18 form an integral part of these accounts.

These accounts, which have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, were approved by the trustees on 26th January 2022 and signed on their behalf by:

  
 Mohamed El Gadhy  
 Director / Trustee

**Liverpool Arabic Centre**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 March 2021**

	2021	2020
	Total	Total
	£	£
<b>Cash flows from operating activities:</b>		
Net income/(expenditure) per SOFA	16,009	609
Capital Expenditure	-	(711)
Investment income	-	-
(Increase)/decrease in debtors	(5) 7,810	(6,515)
Increase/(decrease) in creditors	14,035	7,556
	<u>37,854</u>	<u>939</u>
 <b>Cash flows from investing activities</b>		
Investment income	(6) -	-
 <b>Net increase/(decrease in cash:</b>	37,854	939
<b>Total cash as at 1 April 2020</b>	<u>53,647</u>	<u>52,708</u>
<b>Total cash as at 31 March 2021</b>	<u>91,501</u>	<u>53,647</u>

The notes on pages 12 to 18 form an integral part of these accounts.

# **Liverpool Arabic Centre**

## **Notes to the accounts**

### **for the year ended 31 March 2021**

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#### **1 Basis of preparation**

These accounts (financial statements) have been prepared under the historical cost convention,

- 1.1** with items recognised at cost or transaction value, unless otherwise stated in the relevant note(s), in accordance with:
- (a) The Charities Act 2011
  - (b) The Companies Act 2006
  - (c) The Financial Reporting Standard applicable in the UK and the Republic of Ireland: FRS 102
  - (d) Accounting & Reporting by Charities: Statement of Recommended Practice (Charities SORP FRS 102) (effective January 2015)
- 1.2** The charity meets the definition of a public benefit entity as defined by FRS 102
- 1.3** The trustees consider that there are not material uncertainties about the charity's ability to continue as a going concern.

#### **2 Accounting Policies**

##### **2.1 Fund accounting**

- (a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.
- (b) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes.
- (c) The purposes of the funds are shown in Note 8a.

##### **2.2 Income**

- (a) Income is recognised and included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the income; receipt is probable; and the monetary value can be measured with sufficient reliability.
- (b) Where income has related expenditure (e.g. projects), the income and related expenditure are reported gross in the SoFA.
- (c) Bank interest is recognised when credited to the account.
- (d) Gift Aid, where appropriate, is recognised in the same accounting period as the donation to which it relates.
- (e) Income, which is subject to conditions that the charity has yet to fulfil, or which is specifically for use in a future accounting period, is treated as deferred income.

##### **2.3 Expenditure and liabilities**

- (a) Expenditure is recognised on the accruals basis.
- (b) The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.
- (c) Liabilities are recognised as soon as there is a legal or constructive obligation to pay out resources.
- (d) Governance costs include the costs of preparation and examination of the statutory accounts, the cost of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

**Liverpool Arabic Centre**  
**Notes to the accounts**  
**for the year ended 31 March 2021**

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**2.4 Tangible Fixed Assets**

(a) Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £250. They are valued at cost or, if gifted, at their value on receipt.

Rates of depreciation

Building Improvements: 20% straight line basis to nil

Fixtures and fittings: 15% straight line basis to nil

Equipment: 20% straight line basis to nil

**2.5 Debtors**

(a) Debtors are recognised at the settlement amount due.

(b) Prepayments are valued at the amount prepaid.

**2.6 Cash**

(a) Cash comprises bank deposits repayable on demand and any short-term highly liquid investments with a maturity date of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.7 Creditors**

(a) Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount, usually the invoice amount.

(b) Accrued charges are normally valued at their settlement amount.

**2.8 Taxation**

The charity is not liable to income tax or capital gains tax on its charitable activities.

**3 Transactions with trustees and related parties**

One trustee received out of pocket expenses (note 14) during the accounting period.

Owing to the nature of the charity's activities and the composition of the board of trustees (being drawn from local statutory and voluntary organisation), it is inevitable that transactions will take place with organisations in which a trustee may have an interest. All transactions in which a trustee may have an interest are conducted at arm's length and in accordance with the charity's financial regulations and expenditure procedures. No transactions were identified which should be disclosed under FRS 102.

**Liverpool Arabic Centre**  
**Notes to the accounts**  
**for the year ended 31 March 2021**

**4 Donations and legacies**

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Donations	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**5 Income from charitable activities**

	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Liverpool City Council: Community Resource Gr	10,000	-	10,000	10,000
Liverpool City Council: Prevent	-	25,000	25,000	33,000
Liverpool City Council: Our Liverpool	-	7,000	7,000	-
HMRC: CJRS	9,107	-	9,107	-
The Armed Forces Covenant Fund	-	19,225	19,225	-
The Steve Morgan Foundation: COVID response	1,957	-	1,957	-
LCVS: VRU Grant	-	5,000	5,000	-
LCVS: Education Project	17,075	-	17,075	-
The Community Foundation	-	4,750	4,750	-
Stronger Britain Together	-	-	-	6,257
National Lotteries Community Fund: A4A	-	-	-	9,820
Austin Smith	-	-	-	250
Our Liverpool	-	-	-	3,500
Donations	1,342	-	1,342	500
	<u>39,481</u>	<u>60,975</u>	<u>100,456</u>	<u>63,327</u>

**6 Other Incoming resources from charitable activities**

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Contributions	10,162	-	10,162	26,318
	<u>10,162</u>	<u>-</u>	<u>10,162</u>	<u>26,318</u>

**7 Investment Income**

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Bank Interest Received	40	-	40	33
	<u>40</u>	<u>-</u>	<u>40</u>	<u>33</u>

**Liverpool Arabic Centre**  
**Notes to the accounts**  
**for the year ended 31 March 2021**

8 Expenditure of charitable activities

	Fathers & Sons	Our Liverpool	HMRC	Education Fund LCVS	NLCF: A4A	CRG	Education Project	Aden Narrative	Central Admin	Total 2021
<b>Incoming Resources</b>										
Grants	25,000	7,000	9,107	17,075		10,000	4,750	19,225	6,957	99,114
Contributions				7,778			2,125		259	10,162
Donations									1,342	1,342
Interest									40	40
<b>Total Incoming Resources</b>	<b>25,000</b>	<b>7,000</b>	<b>9,107</b>	<b>24,853</b>	<b>-</b>	<b>10,000</b>	<b>6,875</b>	<b>19,225</b>	<b>8,598</b>	<b>110,658</b>
<b>Administration</b>										
Wages & Salaries	18,844	1,848	9,107	16,285	8,231	6,989	2,800	2,287	3,489	69,880
Session Tutors									1,340	1,340
Telephone & IT	955	117		163		1,131	813			3,179
Printing & Stationery				-	259	1	1,122			1,382
Travel & Training	95	1,848		47		924			13	2,880
Other Expenses						31				78
Advertising & PR										-
Subscriptions						17				17
Consultancy fees										-
Accountancy									13	13
<b>Premises</b>										
Rent, Rates & Security	2,333			1,200		1,085		352	2,448	7,418
Utilities										-
Insurance	800							164		964
Cleaning									1	1
Repairs & maintenance										-
<b>Other</b>										
Group Activities	1,562				1,200				2,307	5,069
Trustee Expenses										-
Volunteer Expenses				1,528						1,528
Write Off									900	900
<b>Total outgoing resources</b>										<b>94,649</b>
<b>Income / expenditure</b>	<b>24,589</b>	<b>3,813</b>	<b>9,107</b>	<b>19,223</b>	<b>9,690</b>	<b>10,178</b>	<b>4,735</b>	<b>2,803</b>	<b>10,511</b>	<b>16,009</b>
<b>Balance c/fwd @ 31st March 2020</b>	<b>411</b>	<b>3,187</b>	<b>-</b>	<b>5,630</b>	<b>(9,690)</b>	<b>(178)</b>	<b>2,140</b>	<b>16,422</b>	<b>(1,913)</b>	<b>16,009</b>

**Liverpool Arabic Centre**  
**Notes to the accounts**  
**for the year ended 31 March 2021**

<b>8a Restricted funds summary</b>	<b>Balance b/f</b>	<b>Incoming</b>	<b>Outgoing</b>	<b>Transfers</b>	<b>Balance c/f</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Liverpool City Council	(10)	-	-	10	-
Liverpool CCG	(1,031)	-	-	1,031	-
Armed Forces Covenant Fund	(167)	19,225	2,803	167	16,422
Education Project	19,990	4,750	24,634	-	106
Fathers & Sons	(358)	25,000	24,589	358	411
Our Liverpool	-	7,000	3,813	-	3,187
LCVS: VRU	-	5,000	4,964	-	36
Community Foundation	9,820	-	9,690	(130)	-
LMH	1,000	-	1,000	-	-
BSBT	109	-	109	-	-
	<u>29,353</u>	<u>60,975</u>	<u>71,602</u>	<u>1,436</u>	<u>20,162</u>

**Purpose of restricted funds**  
As outlined in the trustees' report

<b>9 Governance Costs</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Independent Examiners' fee	315	315
Annual Return Fee	13	13
Trustee Expenses	<u>309</u>	<u>309</u>
	<u>637</u>	<u>637</u>

**Liverpool Arabic Centre**  
**Notes to the accounts**  
**for the year ended 31 March 2021**

<b>10 Tangible assets</b>	Fixtures & Fittings £	Computers & Equipment £	Total £
<b>Cost</b>			
At 1 April 2020	-	16,420	16,420
Additions	-	711	711
At 31 March 2021	-	17,131	17,131
<b>Depreciation</b>			
At 1 April 2020	-	16,420	16,420
Charge for year	-	-	-
At 31 March 2021	-	16,420	16,420
<b>Net book value</b>			
At 31 March 2021	-	711	711
At 31 March 2020	-	-	-
<b>11 Debtors and prepayments</b>		2021 £	2020 £
Debtors		683	8,493
Prepayments		-	-
		683	8,493
<b>12 Cash at bank and in hand</b>		2021 £	2020 £
Current accounts		39,518	52,479
Business Account		51,457	-
Cash in hand		526	1,168
		91,501	53,647
<b>13 Creditors and accruals</b>		2021 £	2020 £
Creditors		12,790	6,449
Accruals		11,359	3,665
		24,149	10,114
<b>14 Trustee remuneration and expenses</b>		2021 £	2020 £
Total amount paid		-	309

No trustees received any out of pocket expenses (2020: 1)

**Liverpool Arabic Centre**  
**Comparative Statement of Financial Activities**  
**(Including Income & Expenditure Account)**  
**for the year ended 31 March 2021**

**15 Comparative income and expenditure by fund type**

	Unrestricted Funds		Restricted Funds	
	2021 £	2020 £	2021 £	2020 £
<b>Income from:</b>				
Income from donations	-	-	-	-
Income from charitable activities	39,481	-	60,975	63,327
Other incoming resources	10,162	-	-	26,318
Investment income	40	33	-	-
<b>Total Incoming resources</b>	<b>49,683</b>	<b>33</b>	<b>60,975</b>	<b>89,645</b>
<b>Expenditure on:</b>				
Charitable activities	23,047	-	71,602	89,069
<b>Net incoming / (outgoing) resources</b>	<b>26,636</b>	<b>33</b>	<b>(10,627)</b>	<b>576</b>
<b>Transfers between funds</b>	<b>(1,436)</b>	<b>-</b>	<b>1,436</b>	<b>-</b>
<b>Net movement in funds</b>	<b>25,200</b>	<b>33</b>	<b>(9,191)</b>	<b>576</b>
<b>Reconciliation of funds</b>				
<b>Total funds as at 1 April 2020</b>	<b>23,384</b>	<b>23,351</b>	<b>29,353</b>	<b>28,777</b>
<b>Total funds as at 31 March 2021</b>	<b>48,584</b>	<b>23,384</b>	<b>20,162</b>	<b>29,353</b>