

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

| Contents | Page |
|-----------------------------------|-------------|
| 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

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 time 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 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 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.

| Name | Position | Dates |
|------------------|---------------------------------|--------------|
| 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 £ |
|--|-------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Income from: | | | | | |
| 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 |
| Total incoming resources | | 54,184 | 120,972 | 175,156 | 136,460 |
| Resources expended | | | | | |
| Charitable activities | (8) | 32,717 | 127,070 | 159,787 | 135,707 |
| Net incoming / (outgoing) resources | | 21,467 | (6,098) | 15,369 | 753 |
| Transfers between funds | | (412) | 412 | - | - |
| Net movement in funds | | 21,055 | (5,686) | 15,369 | 753 |
| Reconciliation of funds | | | | | |
| Total funds as at 1 April 2023 | | 79,420 | 7,462 | 86,882 | 86,129 |
| Total funds as at 31 March 2024 | (8a) | 100,475 | 1,776 | 102,251 | 86,882 |

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

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

| | 2024 | 2023 |
|--|----------------|----------------|
| | Total | Total |
| | £ | £ |
| Cash flows from operating activities: | | |
| 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> |
| Cash flows from investing activities | | |
| Investment income | (6) 998 | 254 |
| Net increase/(decrease in cash: | 17,087 | 9,482 |
| Total cash as at 1 April 2023 | <u>107,530</u> | <u>98,048</u> |
| Total cash as at 31 March 2024 | <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

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

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 Fdn 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 |
|--|--------------|--------------|---------------|---------------|---------------------|------------------|-------------------|----------------|--------------------|-------------|---------------|----------------|
| Incoming Resources | | | | | | | | | | | | |
| 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 |
| Total Incoming Resources | 1,000 | - | 39,771 | 10,000 | 26,801 | 1,760 | 46,025 | 14,155 | 28,485 | - | 7,159 | 175,156 |
| Administration | | | | | | | | | | | | |
| 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 |
| Premises | | | | | | | | | | | | |
| 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 |
| Other | | | | | | | | | | | | |
| 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 |
| | | | | | | | | | | | | - |
| Total outgoing resources | | | | | | | | | | | | 159,787 |
| Income / expenditure | 996 | 269 | 39,771 | 9,994 | 26,605 | 1,919 | 28,458 | 18,847 | 29,934 | 35 | 2,959 | 15,369 |
| Balance c/fwd @ 31st March 2024 | 4 | (269) | - | 6 | 196 | (159) | 17,567 | (4,692) | (1,449) | (35) | 4,200 | 15,369 |

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

| 8a Restricted funds summary | 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

| 9 Governance Costs | 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

| | | | |
|---|--------------------------|----------------------------|------------|
| 10 Tangible assets | Fixtures & Fittings £ | Computers & Equipment £ | Total £ |
| <u>Cost</u> | | | |
| At 1 April 2023 | - | 17,131 | 17,131 |
| Additions | - | - | - |
| At 31 March 2024 | - | 17,131 | 17,131 |
| <u>Depreciation</u> | | | |
| At 1 April 2023 | - | 16,704 | 16,704 |
| Charge for year | - | 142 | 142 |
| At 31 March 2024 | - | 16,846 | 16,846 |
| <u>Net book value</u> | | | |
| At 31 March 2024 | - | 285 | 285 |
| At 31 March 2023 | - | 427 | 427 |
| 11 Debtors and prepayments | | 2024 £ | 2023 £ |
| Debtors | | - | 7,078 |
| Prepayments | | - | - |
| | | - | 7,078 |
| 12 Cash at bank and in hand | | 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 |
| | | 124,617 | 107,530 |
| 13 Creditors and accruals | | 2024 £ | 2023 £ |
| Creditors | | 21,664 | 27,122 |
| Accruals | | 987 | 1,031 |
| | | 22,651 | 28,153 |
| 14 Trustee remuneration and expenses | | 2024 £ | 2023 £ |
| Total amount paid | | - | - |
| 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 |
| | £ | £ | £ | £ |
| Income from: | | | | |
| 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 | - | - |
| Total incoming resources | 54,184 | 64,162 | 120,972 | 72,298 |
| Expenditure on: | | | | |
| Charitable activities | 32,717 | 63,674 | 127,070 | 72,033 |
| Net incoming / (outgoing) resources | 21,467 | 488 | (6,098) | 265 |
| Transfers between funds | - | 9,063 | - | (9,063) |
| Net movement in funds | 21,467 | 9,551 | (6,098) | (8,798) |
| Reconciliation of funds | | | | |
| Total funds as at 1 April 2023 | 79,420 | 69,869 | 7,462 | 16,260 |
| Total funds as at 31 March 2024 | 100,887 | 79,420 | 1,364 | 7,462 |