

# ARAB SCIENTIFIC COMMUNITY ORGANISATION

England & Wales · Charity number 1134734

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [07030880](#)

**Registered** 2010-03-09

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

## Contact

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**Address** 7 Redbridge Lane East  
Ilford Essex IG4 5ET  
IG4 5ET

**Phone** +97455527728

**Email** [mmr@arsco.org](mailto:mmr@arsco.org)

**Website** <http://www.arsco.org>

## Activities

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**Objects:** THE OBJECTS FOR WHICH THE ORGANISATION IS ESTABLISHED ARE TO ADVANCE SCIENTIFIC KNOWLEDGE FOR THE BENEFIT OF THE PUBLIC WITHIN THE ARAB SCIENTIFIC COMMUNITY.

**Activities:** Promoting collaboration amongst Arab scientists and encouraging the formation of scientific societies; establishing informative databases on Arab R&D; dissemination of scientific culture in society; carrying out studies on 'the Arab scientific community'; Promoting involve scientists, researchers and their institutions in practical projects aim to solve environmental problems and relief of poverty.

## Classification

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- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** Education/training, The Prevention Or Relief Of Poverty, Environment/conservation/heritage, Economic/community Development/employment, Other Charitable Purposes
- **Who:** The General Public/mankind

## Geography

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- **Area of benefit:** UNDEFINED. IN PRACTICE, WORLDWIDE.
- Algeria
- Bahrain
- Comoros
- Djibouti
- Egypt
- Iraq
- Jordan
- Kuwait
- Lebanon
- Libya
- Mauritania
- Morocco
- Oman
- Qatar
- Saudi Arabia
- Somalia
- Sudan
- Syria
- Tunisia
- United Arab Emirates
- Yemen

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£194,017	£195,265	-	-
2023-12-31	£182,768	£182,370	-	-
2022-12-31	£184,279	£180,682	-	-
2021-12-31	£144,756	£142,262	-	-
2020-12-31	£146,915	£143,192	-	-

## Trustees

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Name	Role	Appointed
<b>Dr MOZA AL-RABBAN</b>	Chair	2009-09-26
Dr Roshdi Rashed		2023-05-22

**ARAB SCIENTIFIC COMMUNITY ORGANISATION**

England & Wales - Charity number 1134734

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# Accounts

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COMPANY REGISTRATION NUMBER: 07030880  
CHARITY REGISTRATION NUMBER: 1134734

**Arab Scientific Community Organisation**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 December 2024**

**R C PATEL FCA**  
Independent Examiner  
7 Redbridge Lane East  
Redbridge, Ilford  
Essex IG4 5ET

# Arab Scientific Community Organisation

Company Limited by Guarantee

## Financial Statements

Year ended 31 December 2024

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# Arab Scientific Community Organisation

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 December 2024

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2024.

#### Reference and administrative details

**Registered charity name** Arab Scientific Community Organisation  
**Charity registration number** 1134734  
**Company registration number** 07030880  
**Principal office and registered office** 7 Redbridge Lane East  
Ilford  
Essex IG4 5ET

#### The trustees

Dr M Al-Rabban  
Prof R Rashed

**Company secretary** Dr M Al-Rabban

**Independent examiner** R C Patel, FCA  
7 Redbridge Lane East  
Redbridge, Ilford  
Essex IG4 5ET

#### Structure, governance and management

Arab Scientific Community Organisation is a company limited by guarantee governed by its Memorandum and Articles of Association dated 20 July 2009 and last amended on 30 October 2017. It is registered as a charity with the Charity Commission.

The charity is structured along the following lines:

- 1) A Board of Trustees comprising the Subscribers to the Memorandum of Association and other persons appointed as directors. A person ceasing to be a director shall cease to be a trustee.
- 2) Management and administration of the charity is under the control of the Director General and the Chairman of the Board of Trustees.

#### Trustees

The Trustees are appointed for life. When the need arises, new trustees would be appointed by the current trustees.

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# Arab Scientific Community Organisation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2024

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## Structure, governance and management *(continued)*

### Trustee induction and training

New trustees are briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and the decision making processes and recent and projected financial performance of the charity.

### Risk Management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to monitor and control these risks to mitigate any impact they may have on its activities.

### Objectives and activities

The objects for which the charity is established are to advance scientific knowledge for the benefit of the public within the Arab scientific community.

# Arab Scientific Community Organisation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2024

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## Achievements and performance

### Introduction

2024 marked a transformative year for ARSCO—the Arab Scientific Research Organization—as we deepened regional collaboration, expanded the frontiers of scientific inquiry, and advanced knowledge dissemination across the Arab world. Working closely with our partners in academia, government, and civil society, ARSCO took bold steps to address critical challenges and create platforms for impactful dialogue and innovation.

This report outlines our key achievements for the year, reflecting our steadfast commitment to promoting science for development, resilience, and societal progress.

### 1. Scientific Workshops & Conferences

ARSCO organized and contributed to a series of high-impact scientific events in 2024, addressing urgent regional priorities and facilitating cross-border knowledge exchange.

#### *Workshops*

February 26, Doha, Qatar: "Towards a Smart Arab City"

December 15, Doha, Qatar: "The Role of Science in Disaster Management and Mitigation in the Arab World"

#### *Virtual Seminars*

Conducted 6 specialized webinars via Zoom, featuring regional experts across various scientific fields.

#### *International Participation*

ARSCO actively participated in four major global conferences:

1st Artificial Intelligence Conference – Nouakchott, Mauritania

Arab Forum for Scientific Research and Sustainable Development, Tunisia UNESCO Regional Forum

on Open Science – Mohammed V University, Morocco High-Level International Conference on

Scientific Diplomacy – League of Arab States, Cairo

### 2. ARSCO Scientific Awards

In 2024, ARSCO proudly recognized outstanding research contributions through two prestigious awards:

2023 ARSCO Award – "Towards a Smart Arab City" (awarded February 26, 2024) Dr. Ihab Hijazi (Palestine)

Dr. Firas Al-Asali (Jordan)

Dr. Baha Al-Din Youssef Belmaki (Algeria/Saudi Arabia)

2024 ARSCO Award – "Disaster Management and Mitigation" (awarded December 15, 2024) Dr. Adel Al-Salhi (Morocco)

These awards not only celebrate scientific excellence but also highlight research with direct impact on regional development and resilience.

### 3. Knowledge Dissemination & Digital Initiatives

ARSCO continued to expand its knowledge-sharing infrastructure through publications, digital platforms, and public engagement:

#### *E-Publishing & Academic Output:*

Published two issues of the Arabian Journal for Scientific Research (AJSR), which has now been indexed in Scopus and other international databases.

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# Arab Scientific Community Organisation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2024

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*Translated and published:*

"Rushdi Rashed: An Introduction to His Thought and Works" by Dr. Hussein Masoumi Hamedani

*Released a series of influential studies:*

Highly Cited Researchers – Moza Al-Rabban

Drones: Technology, Services, Research, and Trends – Moza Al- Rabban

Towards the Formation of an Arab Scientific Community – A. Zahlan

Community Integration and Palestinian Higher Education Institutions – Sami Al-Kilani Arabic Edition of Archimedes' The Area of a Circle – Roshdi Rashed

#### **4. Strategic Partnerships & International Cooperation**

Strengthening institutional ties was a major focus this year. Notable milestones included Memorandums of Understanding (MoUs): With the College of Sciences and Technology in Nouakchott, Mauritania (February 29, 2024) With the Abdullah bin Idris Cultural Center in Saudi Arabia (April 30, 2024)

*Global Engagement*

Hosted a delegation from Beihang University (China) to explore joint initiatives in space science and technology. These collaborations reflect ARSCO's expanding international footprint and commitment to global scientific diplomacy.

#### **5. Public Engagement & Outreach**

ARSCO sustained its efforts to connect with wider audiences and foster a science-literate society: Di

*Digital Communication*

Regular weekly newsletters and themed bulletins on scientific developments. ARSCO's online platforms (website, Facebook, X, YouTube, WhatsApp, Sound Cloud) reached hundreds of thousands, delivering: Scientometric insights into Arab research output Simplified science articles for public understanding

Scientific studies and research of interest to the Arab reader.

Scientific lectures and interviews.

#### **Conclusion & Outlook**

2024 was a year of meaningful progress and strategic growth for ARSCO. By linking research excellence to societal needs, we have reinforced our role as a regional catalyst for scientific advancement and cooperation.

As we head into to 2025, ARSCO remains deeply committed to:

Supporting innovative, interdisciplinary research  
Encouraging open science and digital transformation  
Building a strong, inclusive Arab scientific community

We extend our sincere gratitude to our dedicated partners, researchers, and supporters who made these accomplishments possible. Together, we will continue building a future where science empowers progress, resilience, and unity across the Arab world.

# Arab Scientific Community Organisation

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2024

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#### Financial review

The results for the year are indicated on the Statement of Financial Activities on page 5.

#### Reserves

The charity is dependent upon the support of its well wishers. It is the trustees' intention to build up reserves to a level which will permit continuation of the charity's activities for a period of at least 9 to 12 months without seeking further contributions or donations.

#### Plans for future periods

ARSCO will continue its main activity of providing a platform for the advancement and exchange of scientific knowledge within the Arab scientific community.

#### Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 6 Sept 25 and signed on behalf of the board of trustees by:



Dr M Al-Rabban  
Trustee

# Arab Scientific Community Organisation

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Arab Scientific Community Organisation

Year ended 31 December 2024

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I report to the trustees on my examination of the financial statements of Arab Scientific Community Organisation ('the charity') for the year ended 31 December 2024.

#### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



R C Patel, FCA  
Independent Examiner

7 Redbridge Lane East  
Redbridge, Ilford  
Essex IG4 5ET

# Arab Scientific Community Organisation

Company Limited by Guarantee

## Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2024

		2024		2023
	Note	Unrestricted funds \$	Total funds \$	Total funds \$
<b>Income and endowments</b>				
Donations and legacies	5	<u>244,461</u>	<u>244,461</u>	<u>232,669</u>
<b>Total income</b>		<u>244,461</u>	<u>244,461</u>	<u>232,669</u>
<b>Expenditure</b>				
Expenditure on charitable activities	6,7	<u>246,034</u>	<u>246,034</u>	<u>232,163</u>
<b>Total expenditure</b>		<u>246,034</u>	<u>246,034</u>	<u>232,163</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(1,573)</u>	<u>(1,573)</u>	<u>506</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>8,178</u>	<u>8,178</u>	<u>7,672</u>
<b>Total funds carried forward</b>		<u>6,605</u>	<u>6,605</u>	<u>8,178</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 9 to 13 form part of these financial statements.

# Arab Scientific Community Organisation

## Company Limited by Guarantee

### Statement of Financial Position

31 December 2024

	Note	2024 \$	2023 \$
<b>Current assets</b>			
Debtors	12	8,227	11,061
Creditors: amounts falling due within one year	13	<u>1,622</u>	<u>2,883</u>
<b>Net current assets</b>		<b>6,605</b>	<b>8,178</b>
<b>Total assets less current liabilities</b>		<b>6,605</b>	<b>8,178</b>
<b>Net assets</b>		<b><u>6,605</u></b>	<b><u>8,178</u></b>
<b>Funds of the charity</b>			
Unrestricted funds		<b>6,605</b>	<b>8,178</b>
<b>Total charity funds</b>	14	<b><u>6,605</u></b>	<b><u>8,178</u></b>

For the year ending 31 December 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on ~~6 Sept 25~~, and are signed on behalf of the board by:



Dr M Al-Rabban  
Trustee

The notes on pages 9 to 13 form part of these financial statements.

# Arab Scientific Community Organisation

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 2024

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## 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 7 Redbridge Lane East, Ilford, Essex IG4 5ET.

## 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

## 3. Accounting policies

### Currency designation

These accounts are presented in US dollars.

Exchange rate at 31 December 2023:

US\$1 = Qatari Riyal 3.62 (31 December 2022 - QR 3.62)

### Basis of preparation

The financial statements are prepared in US dollar, which is the functional currency of the entity.

### Going concern

There are no material uncertainties about the charity's ability to continue.

### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Arab Scientific Community Organisation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### 4. Limited by guarantee

Members' liability is limited to UK £1 per member.

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# Arab Scientific Community Organisation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

#### 5. Donations and legacies

	Unrestricted Funds \$	Total Funds 2024 \$	Unrestricted Funds \$	Total Funds 2023 \$
<b>Donations</b>				
Donations and contributions	<u>244,461</u>	<u>244,461</u>	<u>232,669</u>	<u>232,669</u>

#### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds \$	Total Funds 2024 \$	Unrestricted Funds \$	Total Funds 2023 \$
Research activity	244,681	<b>244,681</b>	230,226	230,226
Support costs	<u>1,353</u>	<u>1,353</u>	<u>1,937</u>	<u>1,937</u>
	<u>246,034</u>	<u>246,034</u>	<u>232,163</u>	<u>232,163</u>

#### 7. Expenditure on charitable activities by activity type

	Activities undertaken directly \$	Support costs \$	Total funds 2024 \$	Total fund 2023 \$
Research activity	244,681	–	<b>244,681</b>	230,226
Governance costs	–	<u>1,353</u>	<u>1,353</u>	<u>1,937</u>
	<u>244,681</u>	<u>1,353</u>	<u>246,034</u>	<u>232,163</u>

#### 8. Analysis of support costs

	Analysis of support costs activity 1 \$	Total 2024 \$	Total 2023 \$
Governance costs	<u>1,353</u>	<u>1,353</u>	<u>1,937</u>

#### 9. Independent examination fees

	2024 \$	2023 \$
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,353</u>	<u>1,937</u>

# Arab Scientific Community Organisation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2024

#### 10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	\$	\$
Wages and salaries	<u>150,586</u>	<u>136,077</u>

The average head count of employees during the year was 5 (2023: 5). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
IT staff	2	2
Research assistants	3	3
	<u>5</u>	<u>5</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

#### 11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

#### 12. Debtors

	2024	2023
	\$	\$
Prepayments and accrued income	<u>8,227</u>	<u>11,061</u>

#### 13. Creditors: amounts falling due within one year

	2024	2023
	\$	\$
Accruals and deferred income	<u>1,622</u>	<u>2,883</u>

# Arab Scientific Community Organisation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2024

#### 14. Analysis of charitable funds

##### Unrestricted funds

	At 1 January 2024	Income	Expenditure	At 31 December 2024
	\$	\$	\$	\$
General funds	<u>8,178</u>	<u>244,461</u>	<u>(246,034)</u>	<u>6,605</u>

	At 1 January 2023	Income	Expenditure	At 31 December 2023
	\$	\$	\$	\$
General funds	<u>7,672</u>	<u>232,669</u>	<u>(232,163)</u>	<u>8,178</u>

#### 15. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	\$	\$
Current assets	8,227	8,227
Creditors less than 1 year	(1,622)	(1,622)
<b>Net assets</b>	<u>6,605</u>	<u>6,605</u>

	Unrestricted Funds	Total Funds
	\$	\$
Current assets	11,061	11,061
Creditors less than 1 year	(2,883)	(2,883)
<b>Net assets</b>	<u>8,178</u>	<u>8,178</u>

#### 16. Related parties

A donation of \$244,461 (2023 - \$232,669) was received from Dr M Al-Rabban, one of the trustees.

COMPANY REGISTRATION NUMBER: 07030880  
CHARITY REGISTRATION NUMBER: 1134734

**Arab Scientific Community Organisation**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
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# Arab Scientific Community Organisation

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2024

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# Arab Scientific Community Organisation

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Year ended 31 December 2024

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Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2024

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on Open Science – Mohammed V University, Morocco High-Level International Conference on

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Year ended 31 December 2024

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*Translated and published:*

"Rushdi Rashed: An Introduction to His Thought and Works" by Dr. Hussein Masoumi Hamedani

*Released a series of influential studies:*

Highly Cited Researchers – Moza Al-Rabban

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#### **4. Strategic Partnerships & International Cooperation**

Strengthening institutional ties was a major focus this year. Notable milestones included Memorandums of Understanding (MoUs): With the College of Sciences and Technology in Nouakchott, Mauritania (February 29, 2024) With the Abdullah bin Idris Cultural Center in Saudi Arabia (April 30, 2024)

*Global Engagement*

Hosted a delegation from Beihang University (China) to explore joint initiatives in space science and technology. These collaborations reflect ARSCO's expanding international footprint and commitment to global scientific diplomacy.

#### **5. Public Engagement & Outreach**

ARSCO sustained its efforts to connect with wider audiences and foster a science-literate society: Di

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Regular weekly newsletters and themed bulletins on scientific developments. ARSCO's online platforms (website, Facebook, X, YouTube, WhatsApp, Sound Cloud) reached hundreds of thousands, delivering: Scientometric insights into Arab research output Simplified science articles for public understanding

Scientific studies and research of interest to the Arab reader.

Scientific lectures and interviews.

#### **Conclusion & Outlook**

2024 was a year of meaningful progress and strategic growth for ARSCO. By linking research excellence to societal needs, we have reinforced our role as a regional catalyst for scientific advancement and cooperation.

As we head into to 2025, ARSCO remains deeply committed to:

Supporting innovative, interdisciplinary research  
Encouraging open science and digital transformation  
Building a strong, inclusive Arab scientific community

We extend our sincere gratitude to our dedicated partners, researchers, and supporters who made these accomplishments possible. Together, we will continue building a future where science empowers progress, resilience, and unity across the Arab world.

# Arab Scientific Community Organisation

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2024

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#### Financial review

The results for the year are indicated on the Statement of Financial Activities on page 5.

#### Reserves

The charity is dependent upon the support of its well wishers. It is the trustees' intention to build up reserves to a level which will permit continuation of the charity's activities for a period of at least 9 to 12 months without seeking further contributions or donations.

#### Plans for future periods

ARSCO will continue its main activity of providing a platform for the advancement and exchange of scientific knowledge within the Arab scientific community.

#### Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 6 Sept 25 and signed on behalf of the board of trustees by:



Dr M Al-Rabban  
Trustee

# Arab Scientific Community Organisation

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Arab Scientific Community Organisation

Year ended 31 December 2024

---

I report to the trustees on my examination of the financial statements of Arab Scientific Community Organisation ('the charity') for the year ended 31 December 2024.

#### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



R C Patel, FCA  
Independent Examiner

7 Redbridge Lane East  
Redbridge, Ilford  
Essex IG4 5ET

# Arab Scientific Community Organisation

Company Limited by Guarantee

## Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2024

		2024		2023
	Note	Unrestricted funds \$	Total funds \$	Total funds \$
<b>Income and endowments</b>				
Donations and legacies	5	<u>244,461</u>	<u>244,461</u>	<u>232,669</u>
<b>Total income</b>		<u>244,461</u>	<u>244,461</u>	<u>232,669</u>
<b>Expenditure</b>				
Expenditure on charitable activities	6,7	<u>246,034</u>	<u>246,034</u>	<u>232,163</u>
<b>Total expenditure</b>		<u>246,034</u>	<u>246,034</u>	<u>232,163</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(1,573)</u>	<u>(1,573)</u>	<u>506</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>8,178</u>	<u>8,178</u>	<u>7,672</u>
<b>Total funds carried forward</b>		<u>6,605</u>	<u>6,605</u>	<u>8,178</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 9 to 13 form part of these financial statements.

# Arab Scientific Community Organisation

## Company Limited by Guarantee

### Statement of Financial Position

31 December 2024

	Note	2024 \$	2023 \$
<b>Current assets</b>			
Debtors	12	8,227	11,061
Creditors: amounts falling due within one year	13	<u>1,622</u>	<u>2,883</u>
<b>Net current assets</b>		<b>6,605</b>	<b>8,178</b>
<b>Total assets less current liabilities</b>		<b>6,605</b>	<b>8,178</b>
<b>Net assets</b>		<b><u>6,605</u></b>	<b><u>8,178</u></b>
<b>Funds of the charity</b>			
Unrestricted funds		<b>6,605</b>	<b>8,178</b>
<b>Total charity funds</b>	14	<b><u>6,605</u></b>	<b><u>8,178</u></b>

For the year ending 31 December 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on ~~6 Sept 25~~, and are signed on behalf of the board by:



Dr M Al-Rabban  
Trustee

The notes on pages 9 to 13 form part of these financial statements.

# Arab Scientific Community Organisation

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 2024

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## 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 7 Redbridge Lane East, Ilford, Essex IG4 5ET.

## 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

## 3. Accounting policies

### Currency designation

These accounts are presented in US dollars.

Exchange rate at 31 December 2023:

US\$1 = Qatari Riyal 3.62 (31 December 2022 - QR 3.62)

### Basis of preparation

The financial statements are prepared in US dollar, which is the functional currency of the entity.

### Going concern

There are no material uncertainties about the charity's ability to continue.

### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Arab Scientific Community Organisation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### 4. Limited by guarantee

Members' liability is limited to UK £1 per member.

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# Arab Scientific Community Organisation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2024

#### 5. Donations and legacies

	Unrestricted Funds \$	Total Funds 2024 \$	Unrestricted Funds \$	Total Funds 2023 \$
<b>Donations</b>				
Donations and contributions	<u>244,461</u>	<u>244,461</u>	<u>232,669</u>	<u>232,669</u>

#### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds \$	Total Funds 2024 \$	Unrestricted Funds \$	Total Funds 2023 \$
Research activity	244,681	<b>244,681</b>	230,226	230,226
Support costs	<u>1,353</u>	<u>1,353</u>	<u>1,937</u>	<u>1,937</u>
	<u>246,034</u>	<u>246,034</u>	<u>232,163</u>	<u>232,163</u>

#### 7. Expenditure on charitable activities by activity type

	Activities undertaken directly \$	Support costs \$	Total funds 2024 \$	Total fund 2023 \$
Research activity	244,681	–	<b>244,681</b>	230,226
Governance costs	–	<u>1,353</u>	<u>1,353</u>	<u>1,937</u>
	<u>244,681</u>	<u>1,353</u>	<u>246,034</u>	<u>232,163</u>

#### 8. Analysis of support costs

	Analysis of support costs activity 1 \$	Total 2024 \$	Total 2023 \$
Governance costs	<u>1,353</u>	<u>1,353</u>	<u>1,937</u>

#### 9. Independent examination fees

	2024 \$	2023 \$
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,353</u>	<u>1,937</u>

# Arab Scientific Community Organisation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2024

#### 10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	\$	\$
Wages and salaries	<u>150,586</u>	<u>136,077</u>

The average head count of employees during the year was 5 (2023: 5). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
IT staff	2	2
Research assistants	3	3
	<u>5</u>	<u>5</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

#### 11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

#### 12. Debtors

	2024	2023
	\$	\$
Prepayments and accrued income	<u>8,227</u>	<u>11,061</u>

#### 13. Creditors: amounts falling due within one year

	2024	2023
	\$	\$
Accruals and deferred income	<u>1,622</u>	<u>2,883</u>

# Arab Scientific Community Organisation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2024

#### 14. Analysis of charitable funds

##### Unrestricted funds

	At 1 January 2024	Income	Expenditure	At 31 December 2024
	\$	\$	\$	\$
General funds	<u>8,178</u>	<u>244,461</u>	<u>(246,034)</u>	<u>6,605</u>

	At 1 January 2023	Income	Expenditure	At 31 December 2023
	\$	\$	\$	\$
General funds	<u>7,672</u>	<u>232,669</u>	<u>(232,163)</u>	<u>8,178</u>

#### 15. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2024
	\$	\$
Current assets	8,227	8,227
Creditors less than 1 year	(1,622)	(1,622)
<b>Net assets</b>	<u>6,605</u>	<u>6,605</u>

	Unrestricted Funds	Total Funds 2023
	\$	\$
Current assets	11,061	11,061
Creditors less than 1 year	(2,883)	(2,883)
<b>Net assets</b>	<u>8,178</u>	<u>8,178</u>

#### 16. Related parties

A donation of \$244,461 (2023 - \$232,669) was received from Dr M Al-Rabban, one of the trustees.

COMPANY REGISTRATION NUMBER: 07030880  
CHARITY REGISTRATION NUMBER: 1134734

**Arab Scientific Community Organisation**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 December 2024**

**R C PATEL FCA**  
Independent Examiner  
7 Redbridge Lane East  
Redbridge, Ilford  
Essex IG4 5ET

# Arab Scientific Community Organisation

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2024

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Independent examiner's report to the trustees	<b>6</b>
Statement of financial activities (including income and expenditure account)	<b>7</b>
Statement of financial position	<b>8</b>
Notes to the financial statements	<b>9</b>

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# Arab Scientific Community Organisation

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 December 2024

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2024.

#### Reference and administrative details

**Registered charity name** Arab Scientific Community Organisation  
**Charity registration number** 1134734  
**Company registration number** 07030880  
**Principal office and registered office** 7 Redbridge Lane East  
Ilford  
Essex IG4 5ET

#### The trustees

Dr M Al-Rabban  
Prof R Rashed

**Company secretary** Dr M Al-Rabban

**Independent examiner** R C Patel, FCA  
7 Redbridge Lane East  
Redbridge, Ilford  
Essex IG4 5ET

#### Structure, governance and management

Arab Scientific Community Organisation is a company limited by guarantee governed by its Memorandum and Articles of Association dated 20 July 2009 and last amended on 30 October 2017. It is registered as a charity with the Charity Commission.

The charity is structured along the following lines:

- 1) A Board of Trustees comprising the Subscribers to the Memorandum of Association and other persons appointed as directors. A person ceasing to be a director shall cease to be a trustee.
- 2) Management and administration of the charity is under the control of the Director General and the Chairman of the Board of Trustees.

#### Trustees

The Trustees are appointed for life. When the need arises, new trustees would be appointed by the current trustees.

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# Arab Scientific Community Organisation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2024

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## Structure, governance and management *(continued)*

### Trustee induction and training

New trustees are briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and the decision making processes and recent and projected financial performance of the charity.

### Risk Management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to monitor and control these risks to mitigate any impact they may have on its activities.

### Objectives and activities

The objects for which the charity is established are to advance scientific knowledge for the benefit of the public within the Arab scientific community.

# Arab Scientific Community Organisation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2024

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## Achievements and performance

### Introduction

2024 marked a transformative year for ARSCO—the Arab Scientific Research Organization—as we deepened regional collaboration, expanded the frontiers of scientific inquiry, and advanced knowledge dissemination across the Arab world. Working closely with our partners in academia, government, and civil society, ARSCO took bold steps to address critical challenges and create platforms for impactful dialogue and innovation.

This report outlines our key achievements for the year, reflecting our steadfast commitment to promoting science for development, resilience, and societal progress.

### 1. Scientific Workshops & Conferences

ARSCO organized and contributed to a series of high-impact scientific events in 2024, addressing urgent regional priorities and facilitating cross-border knowledge exchange.

#### *Workshops*

February 26, Doha, Qatar: "Towards a Smart Arab City"

December 15, Doha, Qatar: "The Role of Science in Disaster Management and Mitigation in the Arab World"

#### *Virtual Seminars*

Conducted 6 specialized webinars via Zoom, featuring regional experts across various scientific fields.

#### *International Participation*

ARSCO actively participated in four major global conferences:

1st Artificial Intelligence Conference – Nouakchott, Mauritania

Arab Forum for Scientific Research and Sustainable Development, Tunisia UNESCO Regional Forum

on Open Science – Mohammed V University, Morocco High-Level International Conference on

Scientific Diplomacy – League of Arab States, Cairo

### 2. ARSCO Scientific Awards

In 2024, ARSCO proudly recognized outstanding research contributions through two prestigious awards:

2023 ARSCO Award – "Towards a Smart Arab City" (awarded February 26, 2024) Dr. Ihab Hijazi (Palestine)

Dr. Firas Al-Asali (Jordan)

Dr. Baha Al-Din Youssef Belmaki (Algeria/Saudi Arabia)

2024 ARSCO Award – "Disaster Management and Mitigation" (awarded December 15, 2024) Dr. Adel Al-Salhi (Morocco)

These awards not only celebrate scientific excellence but also highlight research with direct impact on regional development and resilience.

### 3. Knowledge Dissemination & Digital Initiatives

ARSCO continued to expand its knowledge-sharing infrastructure through publications, digital platforms, and public engagement:

#### *E-Publishing & Academic Output:*

Published two issues of the Arabian Journal for Scientific Research (AJSR), which has now been indexed in Scopus and other international databases.

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# Arab Scientific Community Organisation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2024

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Hosted a delegation from Beihang University (China) to explore joint initiatives in space science and technology. These collaborations reflect ARSCO's expanding international footprint and commitment to global scientific diplomacy.

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Scientific lectures and interviews.

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Year ended 31 December 2024

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#### Financial review

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Trustee

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# Arab Scientific Community Organisation

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 2024

---

## 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 7 Redbridge Lane East, Ilford, Essex IG4 5ET.

## 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

## 3. Accounting policies

### Currency designation

These accounts are presented in US dollars.

Exchange rate at 31 December 2023:

US\$1 = Qatari Riyal 3.62 (31 December 2022 - QR 3.62)

### Basis of preparation

The financial statements are prepared in US dollar, which is the functional currency of the entity.

### Going concern

There are no material uncertainties about the charity's ability to continue.

### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Arab Scientific Community Organisation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### 4. Limited by guarantee

Members' liability is limited to UK £1 per member.

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# Arab Scientific Community Organisation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

#### 5. Donations and legacies

	Unrestricted Funds \$	Total Funds 2024 \$	Unrestricted Funds \$	Total Funds 2023 \$
<b>Donations</b>				
Donations and contributions	<u>244,461</u>	<u>244,461</u>	<u>232,669</u>	<u>232,669</u>

#### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds \$	Total Funds 2024 \$	Unrestricted Funds \$	Total Funds 2023 \$
Research activity	244,681	<b>244,681</b>	230,226	230,226
Support costs	<u>1,353</u>	<u>1,353</u>	<u>1,937</u>	<u>1,937</u>
	<u>246,034</u>	<u>246,034</u>	<u>232,163</u>	<u>232,163</u>

#### 7. Expenditure on charitable activities by activity type

	Activities undertaken directly \$	Support costs \$	Total funds 2024 \$	Total fund 2023 \$
Research activity	244,681	–	<b>244,681</b>	230,226
Governance costs	–	<u>1,353</u>	<u>1,353</u>	<u>1,937</u>
	<u>244,681</u>	<u>1,353</u>	<u>246,034</u>	<u>232,163</u>

#### 8. Analysis of support costs

	Analysis of support costs activity 1 \$	Total 2024 \$	Total 2023 \$
Governance costs	<u>1,353</u>	<u>1,353</u>	<u>1,937</u>

#### 9. Independent examination fees

	2024 \$	2023 \$
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,353</u>	<u>1,937</u>

# Arab Scientific Community Organisation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2024

#### 10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	\$	\$
Wages and salaries	<u>150,586</u>	<u>136,077</u>

The average head count of employees during the year was 5 (2023: 5). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
IT staff	2	2
Research assistants	3	3
	<u>5</u>	<u>5</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

#### 11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

#### 12. Debtors

	2024	2023
	\$	\$
Prepayments and accrued income	<u>8,227</u>	<u>11,061</u>

#### 13. Creditors: amounts falling due within one year

	2024	2023
	\$	\$
Accruals and deferred income	<u>1,622</u>	<u>2,883</u>

# Arab Scientific Community Organisation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2024

#### 14. Analysis of charitable funds

##### Unrestricted funds

	At 1 January 2024	Income	Expenditure	At 31 December 2024
	\$	\$	\$	\$
General funds	<u>8,178</u>	<u>244,461</u>	<u>(246,034)</u>	<u>6,605</u>

	At 1 January 2023	Income	Expenditure	At 31 December 2023
	\$	\$	\$	\$
General funds	<u>7,672</u>	<u>232,669</u>	<u>(232,163)</u>	<u>8,178</u>

#### 15. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	\$	\$
Current assets	8,227	8,227
Creditors less than 1 year	(1,622)	(1,622)
<b>Net assets</b>	<u>6,605</u>	<u>6,605</u>

	Unrestricted Funds	Total Funds
	\$	\$
Current assets	11,061	11,061
Creditors less than 1 year	(2,883)	(2,883)
<b>Net assets</b>	<u>8,178</u>	<u>8,178</u>

#### 16. Related parties

A donation of \$244,461 (2023 - \$232,669) was received from Dr M Al-Rabban, one of the trustees.

**ARAB SCIENTIFIC COMMUNITY ORGANISATION**

England & Wales - Charity number 1134734

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# Accounts

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COMPANY REGISTRATION NUMBER: 07030880  
CHARITY REGISTRATION NUMBER: 1134734

**Arab Scientific Community Organisation**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 December 2023**

**R C PATEL FCA, FCCA**  
Independent Examiner  
7 Redbridge Lane East  
Redbridge, Ilford  
Essex IG4 5ET

# Arab Scientific Community Organisation

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2023

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Statement of financial activities (including income and expenditure account)	<b>5</b>
Statement of financial position	<b>6</b>
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**Arab Scientific Community Organisation**  
**Company Limited by Guarantee**  
**Trustees' Annual Report (Incorporating the Director's Report)**  
**Year ended 31 December 2023**

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

**Reference and administrative details**

<b>Registered charity name</b>	Arab Scientific Community Organisation
<b>Charity registration number</b>	1134734
<b>Company registration number</b>	07030880
<b>Principal office and registered office</b>	7 Redbridge Lane East Ilford Essex IG4 5ET

**The trustees**

	Dr M Al-Rabban Al Rabban Foundation for Studies (Retired 22 May 2023) & Research Prof R Rashed (Appointed 22 May 2023)
<b>Company secretary</b>	Dr M Al-Rabban
<b>Independent examiner</b>	R C Patel, FCA FCCA 7 Redbridge Lane East Redbridge, Ilford Essex IG4 5ET

**Structure, governance and management**

Arab Scientific Community Organisation is a company limited by guarantee governed by its Memorandum and Articles of Association dated 20 July 2009 and last amended on 30 October 2017. It is registered as a charity with the Charity Commission.

The charity is structured along the following lines:

- 1) A Board of Trustees comprising the Subscribers to the Memorandum of Association and other persons appointed as directors. A person ceasing to be a director shall cease to be a trustee.
- 2) Management and administration of the charity is under the control of the Director General and the Chairman of the Board of Trustees.

**Trustees**

The Trustees are appointed for life. When the need arises, new trustees would be appointed by the current trustees.

# Arab Scientific Community Organisation

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2023

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#### Structure, governance and management *(continued)*

##### Trustee induction and training

New trustees are briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and the decision making processes and recent and projected financial performance of the charity.

##### Risk Management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to monitor and control these risks to mitigate any impact they may have on its activities.

##### Objectives and activities

The objects for which the charity is established are to advance scientific knowledge for the benefit of the public within the Arab scientific community.

##### Achievements and performance

In 2023, ARSCO, in collaboration with the Arab scientific community, has not only made significant achievements and advancements in the field of scientific research but also directly impacted the community we are all a part of. Here are some key highlights of our collective work:

##### Events in 2023:

On January 30-31, 2023, ARSCO participated in the "Arab Forum for Scientific Research and Sustainable Development" in the Sultanate of Oman.

On February 26, 2023, ARSCO announced the ARSCO Prize for smart cities. On March 20, 2023, ARSCO organized a workshop on "Innovation in water treatment".

Thirteen online scientific webinars were conducted throughout the year. On April 10, 2023, ARSCO started an online program called "Window on Science". On April 26, 2023, ARSCO launched the "Nebras" website.

##### E-Publishing:

We have published two issues in ARSCO's scientific journal, "Arabian Journal for Scientific Research (AJSR)."

We have published a digital book titled, "Scientific Communication Skills" We have prepared and published numerous studies, research papers, articles, statistical studies, and videos for both scientific and general audiences.

##### General:

We regularly publish multiple newsletters each week, as well as for special occasions.

The ARSCO website continues to be a vital source of information for the scientific community. It features information and scientometric studies on recent scientific research in the Arab world every week, focusing on highlighting the contributors.

# Arab Scientific Community Organisation

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2023

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#### Financial review

The results for the year are indicated on the Statement of Financial Activities on page 5.

#### Reserves

The charity is dependent upon the support of its well wishers. It is the trustees' intention to build up reserves to a level which will permit continuation of the charity's activities for a period of at least 9 to 12 months without seeking further contributions or donations.

#### Plans for future periods

ARSCO will continue its main activity of providing a platform for the advancement and exchange of scientific knowledge within the Arab scientific community.

#### Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on .....7/9/24..... and signed on behalf of the board of trustees by:



Dr M Al-Rabban  
Trustee

# Arab Scientific Community Organisation

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Arab Scientific Community Organisation

Year ended 31 December 2023

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I report to the trustees on my examination of the financial statements of Arab Scientific Community Organisation ('the charity') for the year ended 31 December 2023.

#### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



R C Patel, FCA FCCA  
Independent Examiner

7 Redbridge Lane East  
Redbridge, Ilford  
Essex IG4 5ET

12 September 2024

# Arab Scientific Community Organisation

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2023

		2023		2022
	Note	Unrestricted funds \$	Total funds \$	Total funds \$
<b>Income and endowments</b>				
Donations and legacies	5	232,669	<b>232,669</b>	222,270
<b>Total income</b>		<u>232,669</u>	<u><b>232,669</b></u>	<u>222,270</u>
<b>Expenditure</b>				
Expenditure on charitable activities	6,7	232,163	<b>232,163</b>	226,609
<b>Total expenditure</b>		<u>232,163</u>	<u><b>232,163</b></u>	<u>226,609</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>506</u>	<u><b>506</b></u>	<u>(4,339)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		7,672	<b>7,672</b>	12,011
<b>Total funds carried forward</b>		<u>8,178</u>	<u><b>8,178</b></u>	<u>7,672</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 7 to 11 form part of these financial statements.

# Arab Scientific Community Organisation

## Company Limited by Guarantee

### Statement of Financial Position

31 December 2023

	Note	2023 \$	\$	2022 \$
<b>Current assets</b>				
Debtors	12	11,061		11,254
<b>Creditors: amounts falling due within one year</b>	13	<u>2,883</u>		<u>3,582</u>
<b>Net current assets</b>			<u>8,178</u>	<u>7,672</u>
<b>Total assets less current liabilities</b>			<u>8,178</u>	<u>7,672</u>
<b>Net assets</b>			<u>8,178</u>	<u>7,672</u>
<b>Funds of the charity</b>				
Unrestricted funds			<u>8,178</u>	<u>7,672</u>
<b>Total charity funds</b>	14		<u>8,178</u>	<u>7,672</u>

For the year ending 31 December 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 2/9/24, and are signed on behalf of the board by:



Dr M Al-Rabban  
Trustee

The notes on pages 7 to 11 form part of these financial statements.

# Arab Scientific Community Organisation

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 December 2023

---

#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 7 Redbridge Lane East, Ilford, Essex IG4 5ET.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Currency designation

These accounts are presented in US dollars.

Exchange rate at 31 December 2023:

US\$1 = Qatari Riyal 3.62 (31 December 2022 - QR 3.62)

##### Basis of preparation

The financial statements are prepared in US dollar, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Arab Scientific Community Organisation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### 4. Limited by guarantee

Members' liability is limited to UK £1 per member.

# Arab Scientific Community Organisation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2023

#### 5. Donations and legacies

	Unrestricted Funds \$	Total Funds 2023 \$	Unrestricted Funds \$	Total Funds 2022 \$
<b>Donations</b>				
Donations and contributions	232,669	<u>232,669</u>	222,270	<u>222,270</u>

#### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds \$	Total Funds 2023 \$	Unrestricted Funds \$	Total Funds 2022 \$
Research activity	230,226	<u>230,226</u>	225,480	225,480
Support costs	1,937	<u>1,937</u>	1,129	<u>1,129</u>
	<u>232,163</u>	<u>232,163</u>	<u>226,609</u>	<u>226,609</u>

#### 7. Expenditure on charitable activities by activity type

	Activities undertaken directly \$	Support costs \$	Total funds 2023 \$	Total fund 2022 \$
Research activity	230,226	-	<u>230,226</u>	225,480
Governance costs	-	1,937	<u>1,937</u>	<u>1,129</u>
	<u>230,226</u>	<u>1,937</u>	<u>232,163</u>	<u>226,609</u>

#### 8. Analysis of support costs

	Analysis of support activity \$	Total 2023 \$	Total 2022 \$
Governance costs	1,937	<u>1,937</u>	<u>1,129</u>

#### 9. Independent examination fees

	2023 \$	2022 \$
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,937</u>	<u>1,129</u>

# Arab Scientific Community Organisation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2023

#### 10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	\$	\$
Wages and salaries	<u>136,077</u>	<u>119,401</u>

The average head count of employees during the year was Nil (2022: 5). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
IT staff	2	2
Research assistants	3	2
	<u>5</u>	<u>4</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

#### 11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

#### 12. Debtors

	2023	2022
	\$	\$
Prepayments and accrued income	<u>11,061</u>	<u>11,254</u>

#### 13. Creditors: amounts falling due within one year

	2023	2022
	\$	\$
Accruals and deferred income	<u>2,883</u>	<u>3,582</u>

# Arab Scientific Community Organisation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2023

#### 14. Analysis of charitable funds

##### Unrestricted funds

	At 1 January 2023	Income	Expenditure	At 31 December 2023
	\$	\$	\$	\$
General funds	<u>7,672</u>	<u>232,669</u>	<u>(232,163)</u>	<u>8,178</u>

	At 1 January 2022	Income	Expenditure	At 31 December 2022
	\$	\$	\$	\$
General funds	<u>12,011</u>	<u>222,270</u>	<u>(226,609)</u>	<u>7,672</u>

#### 15. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2023
	\$	\$
Current assets	11,061	11,061
Creditors less than 1 year	(2,883)	(2,883)
<b>Net assets</b>	<u>8,178</u>	<u>8,178</u>

	Unrestricted Funds	Total Funds 2022
	\$	\$
Current assets	11,254	11,254
Creditors less than 1 year	(3,582)	(3,582)
<b>Net assets</b>	<u>7,672</u>	<u>7,672</u>

#### 16. Related parties

A donation of \$232,669 (2022 - \$222,270) was received from Dr M Al-Rabban, one of the trustees.

**ARAB SCIENTIFIC COMMUNITY ORGANISATION**

England & Wales - Charity number 1134734

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# Accounts

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COMPANY REGISTRATION NUMBER: 07030880  
CHARITY REGISTRATION NUMBER: 1134734

**Arab Scientific Community Organisation**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 December 2022**

**R C PATEL FCA, FCCA**  
Independent Examiner  
7 Redbridge Lane East  
Redbridge, Ilford  
Essex IG4 5ET

# Arab Scientific Community Organisation

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2022

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**Arab Scientific Community Organisation**  
**Company Limited by Guarantee**  
**Trustees' Annual Report (Incorporating the Director's Report)**  
**Year ended 31 December 2022**

---

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2022.

**Reference and administrative details**

**Registered charity name** Arab Scientific Community Organisation  
**Charity registration number** 1134734  
**Company registration number** 07030880  
**Principal office and registered office** 7 Redbridge Lane East  
Ilford  
Essex IG4 5ET

**The trustees**

Dr M Al-Rabban  
Al Rabban Foundation for Studies  
& Research

**Company secretary** Dr M Al-Rabban

**Independent examiner** R C Patel, FCA FCCA  
7 Redbridge Lane East  
Redbridge, Ilford  
Essex IG4 5ET

**Structure, governance and management**

Arab Scientific Community Organisation is a company limited by guarantee governed by its Memorandum and Articles of Association dated 20 July 2009 and last amended on 30 October 2017. It is registered as a charity with the Charity Commission.

The charity is structured along the following lines:

- 1) A Board of Trustees comprising the Subscribers to the Memorandum of Association and other persons appointed as directors. A person ceasing to be a director shall cease to be a trustee.
- 2) Management and administration of the charity is under the control of the Director General and the Chairman of the Board of Trustees.

**Trustees**

The Trustees are appointed for life. When the need arises, new trustees would be appointed by the current trustees.

# Arab Scientific Community Organisation

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2022

---

#### Structure, governance and management *(continued)*

##### Trustee induction and training

New trustees are briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and the decision making processes and recent and projected financial performance of the charity.

##### Risk Management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to monitor and control these risks to mitigate any impact they may have on its activities.

##### Objectives and activities

The objects for which the charity is established are to advance scientific knowledge for the benefit of the public within the Arab scientific community.

##### Achievements and performance

ARSCO has continued to focus its activities on the advancement of scientific knowledge for the benefit of the Arab scientific community. Some of the more important aspects of our work are as follows:

##### Events during 2022

- Announcing the ARSCO Prize for the water treatments, April 2022
- Participate in an Arid forum on 13 May 2022.

##### e-Publishing

- Publish two issues of ARSCO's scientific journal "Arabian Journal for Scientific Research.
- 6 online scientific webinars.
- Preparing and publishing a series of research lists related to pests that affect a number of trees and plants.

##### Projects

- Development of and Launch "NBRAS" website for studies, researches and eBooks.  
<https://www.arsco-nbras.net>

##### General

Different kinds of newsletters are published, weekly and on special occasions. The website continues to carry information about meetings and gatherings in various scientific fields providing a valuable source of information for the scientific community. Information and scientometrics studies on recent scientific research in the Arab world are presented weekly, highlighting the contributors and their countries.

##### Financial review

The results for the year are indicated on the Statement of Financial Activities on page 5.

# Arab Scientific Community Organisation

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2022

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#### Reserves

The charity is dependent upon the support of its well wishers. It is the trustees' intention to build up reserves to a level which will permit continuation of the charity's activities for a period of at least 9 to 12 months without seeking further contributions or donations.

#### Plans for future periods

ARSCO will continue its main activity of providing a platform for the advancement and exchange of scientific knowledge within the Arab scientific community.

#### Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 24 July 2023 and signed on behalf of the board of trustees by:



Dr M Al-Rabban  
Trustee

# Arab Scientific Community Organisation

Company Limited by Guarantee

## Independent Examiner's Report to the Trustees of Arab Scientific Community Organisation

Year ended 31 December 2022

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I report to the trustees on my examination of the financial statements of Arab Scientific Community Organisation ('the charity') for the year ended 31 December 2022.

### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



R C Patel, FCA FCCA  
Independent Examiner

7 Redbridge Lane East  
Redbridge, Ilford  
Essex IG4 5ET

24 July 2023

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# Arab Scientific Community Organisation

Company Limited by Guarantee

## Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2022

		2022		2021
	Note	Unrestricted funds \$	Total funds \$	Total funds \$
<b>Income and endowments</b>				
Donations and legacies	5	222,270	222,270	195,421
<b>Total income</b>		<u>222,270</u>	<u>222,270</u>	<u>195,421</u>
<b>Expenditure</b>				
Expenditure on charitable activities	6,7	226,609	226,609	194,054
<b>Total expenditure</b>		<u>226,609</u>	<u>226,609</u>	<u>194,054</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(4,339)</u>	<u>(4,339)</u>	<u>1,367</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		12,011	12,011	10,644
<b>Total funds carried forward</b>		<u>7,672</u>	<u>7,672</u>	<u>12,011</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 11 form part of these financial statements.

# Arab Scientific Community Organisation

## Company Limited by Guarantee

### Statement of Financial Position

31 December 2022

	Note	2022 \$	\$	2021 \$
<b>Current assets</b>				
Debtors	12	11,254		15,194
<b>Creditors: amounts falling due within one year</b>	13	<u>3,582</u>		<u>3,183</u>
<b>Net current assets</b>			<b>7,672</b>	<b>12,011</b>
<b>Total assets less current liabilities</b>			<b>7,672</b>	<b>12,011</b>
<b>Net assets</b>			<b>7,672</b>	<b>12,011</b>
<b>Funds of the charity</b>				
Unrestricted funds			<b>7,672</b>	<b>12,011</b>
<b>Total charity funds</b>	14		<b>7,672</b>	<b>12,011</b>

For the year ending 31 December 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 24 July 2023, and are signed on behalf of the board by:



Dr M Al-Rabban  
Trustee

The notes on pages 7 to 11 form part of these financial statements.

# Arab Scientific Community Organisation

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 December 2022

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 7 Redbridge Lane East, Ilford, Essex IG4 5ET.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Currency designation

These accounts are presented in US dollars.

Exchange rate at 31 December 2022:

US\$1 = Qatari Riyal 3.62 (31 December 2021 - QR 3.61)

##### Basis of preparation

The financial statements are prepared in US dollar, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Arab Scientific Community Organisation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### 4. Limited by guarantee

Members' liability is limited to UK £1 per member.

# Arab Scientific Community Organisation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

#### 5. Donations and legacies

	Unrestricted Funds \$	Total Funds 2022 \$	Unrestricted Funds \$	Total Funds 2021 \$
<b>Donations</b>				
Donations and contributions	222,270	<u>222,270</u>	195,421	<u>195,421</u>

#### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds \$	Total Funds 2022 \$	Unrestricted Funds \$	Total Funds 2021 \$
Research activity	225,480	<u>225,480</u>	192,257	192,257
Support costs	1,129	<u>1,129</u>	1,797	<u>1,797</u>
	<u>226,609</u>	<u>226,609</u>	<u>194,054</u>	<u>194,054</u>

#### 7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2022 \$	Total fund 2021 \$
Research activity	225,480	-	<u>225,480</u>	192,257
Governance costs	-	1,129	<u>1,129</u>	<u>1,797</u>
	<u>225,480</u>	<u>1,129</u>	<u>226,609</u>	<u>194,054</u>

#### 8. Analysis of support costs

	Analysis of support costs Research \$	Total 2022 \$	Total 2021 \$
Governance costs	1,129	<u>1,129</u>	<u>1,797</u>

#### 9. Independent examination fees

	2022 \$	2021 \$
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,129</u>	<u>1,067</u>

# Arab Scientific Community Organisation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

#### 10. Staff costs

The average head count of employees during the year was 5 (2021: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2022 No.	2021 No.
IT staff	2	2
Research assistants	2	1
	<u>4</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

#### 11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

#### 12. Debtors

	2022 \$	2021 \$
Prepayments and accrued income	<u>11,254</u>	<u>15,194</u>

#### 13. Creditors: amounts falling due within one year

	2022 \$	2021 \$
Accruals and deferred income	<u>3,582</u>	<u>3,183</u>

#### 14. Analysis of charitable funds

##### Unrestricted funds

	At 1 January 2022	Income	Expenditure	At 31 December 2022
	\$	\$	\$	\$
General funds	<u>12,011</u>	<u>222,270</u>	<u>(226,609)</u>	<u>7,672</u>

  

	At 1 January 2021	Income	Expenditure	At 31 December 2021
	\$	\$	\$	\$
General funds	<u>10,644</u>	<u>195,421</u>	<u>(194,054)</u>	<u>12,011</u>

# Arab Scientific Community Organisation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

## 15. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2022
	\$	\$
Current assets	11,254	11,254
Creditors less than 1 year	(3,582)	(3,582)
<b>Net assets</b>	<u>7,672</u>	<u>7,672</u>

  

	Unrestricted Funds	Total Funds 2021
	\$	\$
Current assets	15,194	15,194
Creditors less than 1 year	(3,183)	(3,183)
<b>Net assets</b>	<u>12,011</u>	<u>12,011</u>

## 16. Related parties

A donation of \$222,270 (2021 - \$195,421) was received from Dr M Al-Rabban, one of the trustees.

**ARAB SCIENTIFIC COMMUNITY ORGANISATION**

England & Wales - Charity number 1134734

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# Accounts

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COMPANY REGISTRATION NUMBER: 07030880

CHARITY REGISTRATION NUMBER: 1134734

**Arab Scientific Community Organisation**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 December 2021**

**R C PATEL FCA, FCCA**

Independent Examiner  
7 Redbridge Lane East  
Redbridge, Ilford  
Essex IG4 5ET

# Arab Scientific Community Organisation

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2021

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Independent examiner's report to the trustees	<b>4</b>
Statement of financial activities (including income and expenditure account)	<b>5</b>
Statement of financial position	<b>6</b>
Notes to the financial statements	<b>7</b>

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**Arab Scientific Community Organisation**  
**Company Limited by Guarantee**  
**Trustees' Annual Report (Incorporating the Director's Report)**  
**Year ended 31 December 2021**

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2021.

**Reference and administrative details**

**Registered charity name** Arab Scientific Community Organisation

**Charity registration number** 1134734

**Company registration number** 07030880

**Principal office and registered office** 7 Redbridge Lane East  
Ilford  
Essex IG4 5ET

**The trustees**

Dr M Al-Rabban  
Al Rabban Foundation for Studies  
& Research

**Company secretary** Dr M Al-Rabban

**Independent examiner** R C Patel, FCA FCCA  
7 Redbridge Lane East  
Redbridge, Ilford  
Essex IG4 5ET

**Structure, governance and management**

Arab Scientific Community Organisation is a company limited by guarantee governed by its Memorandum and Articles of Association dated 20 July 2009 and last amended on 30 October 2017. It is registered as a charity with the Charity Commission.

The charity is structured along the following lines:

- 1) A Board of Trustees comprising the Subscribers to the Memorandum of Association and other persons appointed as directors. A person ceasing to be a director shall cease to be a trustee.
- 2) Management and administration of the charity is under the control of the Director General and the Chairman of the Board of Trustees.

**Trustees**

The Trustees are appointed for life. When the need arises, new trustees would be appointed by the current trustees.

# Arab Scientific Community Organisation

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2021

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#### Structure, governance and management *(continued)*

##### Trustee induction and training

New trustees are briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and the decision making processes and recent and projected financial performance of the charity.

##### Risk Management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to monitor and control these risks to mitigate any impact they may have on its activities.

##### Objectives and activities

The objects for which the charity is established are to advance scientific knowledge for the benefit of the public within the Arab scientific community.

##### Achievements and performance

ARSCO has continued to focus its activities on the advancement of scientific knowledge for the benefit of the Arab scientific community. Some of the more important aspects of our work are as follows:

##### Events during 2021

Organising a symposium on citizen sciences in cooperation with Arab League Educational, Cultural and Scientific Organisation (ALECSO) on 31/3/2021.

Organising the Scientific Terminology Forum in cooperation with Arab League Educational, Cultural and Scientific Organisation (ALECSO) 26-27/5/2021.

Publication of two issues of ARSCO's scientific journal "Arabian Journal for Scientific Research.

##### e-Publishing

ARSCO published an e-book entitled "Event Structures - An Introduction to Concurrency Theory"; ISBN 978 - 1 - 9160764 - 4 - 0 in September 2021.

ARSCO published an e-book of the series "Eda'at".

# Arab Scientific Community Organisation

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2021

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#### **Achievements and performance** *(continued)*

##### Projects

Development of the "Arabian Journal for Scientific Research" (AJSR) website.

Launch the "AJSR" journal website.

Signing a contract with ISI (<https://clarivate.com>)

Development of the "ARSCO's AWARD website.

##### General

Different kinds of newsletters are published, weekly and on special occasions. The website continues to carry information about meetings and gatherings in various scientific fields providing a valuable source of information for the scientific community. Information and scientometrics studies on recent scientific research in the Arab world are presented weekly, highlighting the contributors and their countries

#### **Financial review**

The results for the year are indicated on the Statement of Financial Activities on page 5.

#### **Reserves**

The charity is dependent upon the support of its well wishers. It is the trustees' intention to build up reserves to a level which will permit continuation of the charity's activities for a period of at least 9 to 12 months without seeking further contributions or donations.

#### **Plans for future periods**

ARSCO will continue its main activity of providing a platform for the advancement and exchange of scientific knowledge within the Arab scientific community.

#### **Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 3 August 2022 and signed on behalf of the board of trustees by:

Dr M Al-Rabban  
Trustee

# Arab Scientific Community Organisation

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Arab Scientific Community Organisation

Year ended 31 December 2021

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I report to the trustees on my examination of the financial statements of Arab Scientific Community Organisation ('the charity') for the year ended 31 December 2021.

#### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

R C Patel, FCA FCCA  
Independent Examiner

7 Redbridge Lane East  
Redbridge, Ilford  
Essex IG4 5ET

3 August 2022

# Arab Scientific Community Organisation

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2021

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		2021		2020
		Unrestricted funds	Total funds	Total funds
	Note	\$	\$	\$
<b>Income and endowments</b>				
Donations and legacies	5	195,421	<b>195,421</b>	199,805
<b>Total income</b>		<u>195,421</u>	<u><b>195,421</b></u>	<u>199,805</u>
<b>Expenditure</b>				
Expenditure on charitable activities	6,7	194,054	<b>194,054</b>	194,741
<b>Total expenditure</b>		<u>194,054</u>	<u><b>194,054</b></u>	<u>194,741</u>
<b>Net income and net movement in funds</b>		<u>1,367</u>	<u><b>1,367</b></u>	<u>5,064</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		10,644	<b>10,644</b>	5,580
<b>Total funds carried forward</b>		<u>12,011</u>	<u><b>12,011</b></u>	<u>10,644</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

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The notes on pages 7 to 11 form part of these financial statements.

# Arab Scientific Community Organisation

## Company Limited by Guarantee

### Statement of Financial Position

31 December 2021

	Note	2021 \$	\$	2020 \$
<b>Current assets</b>				
Debtors	12	15,194		12,030
<b>Creditors: amounts falling due within one year</b>	13	<u>3,183</u>		<u>1,386</u>
<b>Net current assets</b>			<b>12,011</b>	10,644
<b>Total assets less current liabilities</b>			<b>12,011</b>	<u>10,644</u>
<b>Net assets</b>			<b>12,011</b>	<u>10,644</u>
<b>Funds of the charity</b>				
Unrestricted funds			<b>12,011</b>	<u>10,644</u>
<b>Total charity funds</b>	14		<b>12,011</b>	<u>10,644</u>

For the year ending 31 December 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 3 August 2022, and are signed on behalf of the board by:

Dr M Al-Rabban  
Trustee

The notes on pages 7 to 11 form part of these financial statements.

# Arab Scientific Community Organisation

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 December 2021

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---

#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 7 Redbridge Lane East, Ilford, Essex IG4 5ET.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Currency designation

These accounts are presented in US dollars.

Exchange rate at 31 December 2021:

US\$1 = Qatari Riyal 3.61 (31 December 2020 - QR 3.63)

##### Basis of preparation

The financial statements are prepared in US dollar, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Arab Scientific Community Organisation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### 4. Limited by guarantee

Members' liability is limited to UK £1 per member.

# Arab Scientific Community Organisation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

#### 5. Donations and legacies

	Unrestricted Funds \$	Total Funds 2021 \$	Unrestricted Funds \$	Total Funds 2020 \$
<b>Donations</b>				
Donations and contributions	195,421	<b>195,421</b>	199,805	199,805

#### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds \$	Total Funds 2021 \$	Unrestricted Funds \$	Total Funds 2020 \$
Research	192,257	<b>192,257</b>	193,250	193,250
Support costs	1,797	<b>1,797</b>	1,491	1,491
	<u>194,054</u>	<u><b>194,054</b></u>	<u>194,741</u>	<u>194,741</u>

#### 7. Expenditure on charitable activities by activity type

	Activities undertaken directly \$	Support costs \$	Total funds 2021 \$	Total fund 2020 \$
Research	192,257	–	<b>192,257</b>	193,250
Governance costs	–	1,797	<b>1,797</b>	1,491
	<u>192,257</u>	<u>1,797</u>	<u><b>194,054</b></u>	<u>194,741</u>

#### 8. Analysis of support costs

	Analysis of support costs \$	Total 2021 \$	Total 2020 \$
Governance costs	1,797	<b>1,797</b>	1,491

#### 9. Independent examination fees

	2021 \$	2020 \$
Fees payable to the independent examiner for: Independent examination of the financial statements	<b>1,067</b>	2,598

# Arab Scientific Community Organisation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2021

#### 10. Staff costs

The average head count of employees during the year was Nil (2020: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
IT staff	2	2
Research assistants	1	1
	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

#### 11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

#### 12. Debtors

	2021 \$	2020 \$
Prepayments and accrued income	<u>15,194</u>	<u>12,030</u>

#### 13. Creditors: amounts falling due within one year

	2021 \$	2020 \$
Accruals and deferred income	<u>3,183</u>	<u>1,386</u>

#### 14. Analysis of charitable funds

##### Unrestricted funds

	At 1 January 2021 \$	Income \$	Expenditure \$	At 31 December 2021 \$
General funds	<u>10,644</u>	<u>195,421</u>	<u>(194,054)</u>	<u>12,011</u>

  

	At 1 January 2020 \$	Income \$	Expenditure \$	At 31 December 2020 \$
General funds	<u>5,580</u>	<u>199,805</u>	<u>(194,741)</u>	<u>10,644</u>

# Arab Scientific Community Organisation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

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#### 15. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2021
	\$	\$
Current assets	15,194	<b>15,194</b>
Creditors less than 1 year	(3,183)	<b>(3,183)</b>
<b>Net assets</b>	<u>12,011</u>	<u><b>12,011</b></u>

  

	Unrestricted Funds	Total Funds 2020
	\$	\$
Current assets	12,030	12,030
Creditors less than 1 year	(1,386)	(1,386)
<b>Net assets</b>	<u>10,644</u>	<u>10,644</u>

#### 16. Related parties

A donation of \$195,421 (2020 - \$199,805) was received from Dr M Al-Rabban, one of the trustees.

**ARAB SCIENTIFIC COMMUNITY ORGANISATION**

England & Wales - Charity number 1134734

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# Accounts

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COMPANY REGISTRATION NUMBER: 07030880  
CHARITY REGISTRATION NUMBER: 1134734

**Arab Scientific Community Organisation**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**

**31 December 2020**

**R C PATEL FCA, FCCA**  
Independent Examiner  
7 Redbridge Lane East  
Redbridge, Ilford  
Essex IG4 5ET

# Arab Scientific Community Organisation

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2020

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Independent examiner's report to the trustees	<b>5</b>
Statement of financial activities (including income and expenditure account)	<b>6</b>
Statement of financial position	<b>7</b>
Notes to the financial statements	<b>8</b>

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**Arab Scientific Community Organisation**  
**Company Limited by Guarantee**  
**Trustees' Annual Report (Incorporating the Director's Report)**  
**Year ended 31 December 2020**

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2020.

**Reference and administrative details**

<b>Registered charity name</b>	Arab Scientific Community Organisation
<b>Charity registration number</b>	1134734
<b>Company registration number</b>	07030880
<b>Principal office and registered office</b>	7 Redbridge Lane East Ilford Essex IG4 5ET

**The trustees**

	Dr M Al-Rabban Al Rabban Foundation for Studies & Research
<b>Company secretary</b>	Dr M Al-Rabban
<b>Independent examiner</b>	R C Patel, FCA FCCA 7 Redbridge Lane East Redbridge, Ilford Essex IG4 5ET

**Structure, governance and management**

Arab Scientific Community Organisation is a company limited by guarantee governed by its Memorandum and Articles of Association dated 20 July 2009 and last amended on 30 October 2017. It is registered as a charity with the Charity Commission.

The charity is structured along the following lines:

- 1) A Board of Trustees comprising the Subscribers to the Memorandum of Association and other persons appointed as directors. A person ceasing to be a director shall cease to be a trustee.
- 2) Management and administration of the charity is under the control of the Director General and the Chairman of the Board of Trustees.

**Trustees**

The Trustees are appointed for life. When the need arises, new trustees would be appointed by the current trustees.

# Arab Scientific Community Organisation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2020

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## Structure, governance and management *(continued)*

### Trustee induction and training

New trustees are briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and the decision making processes and recent and projected financial performance of the charity.

### Risk Management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to monitor and control these risks to mitigate any impact they may have on its activities.

### Objectives and activities

The objects for which the charity is established are to advance scientific knowledge for the benefit of the public within the Arab scientific community.

# Arab Scientific Community Organisation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2020

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## Achievements and performance

ARSCO has continued to focus its activities on the advancement of scientific knowledge for the benefit of the Arab scientific community. Some of the more important aspects of our work are as follows:

### Agreements

In November 2020 ARSCO entered into separate agreements with Arab League Educational, Cultural and Scientific Organisation (ALECSO) and Arab Organisation for Agricultural Development (AOAD) for strengthening co-operation between ARSCO and both organisations. This will involve implementing and supporting projects and activities designed to achieve their common goals and serve the sustainable development process in the Arab countries, enhancing the contribution of scientific research and innovation leading to increased awareness of the scientific culture.

### Events during 2020

Announcement of the ARSCO Prize for the Environment on 11 February 2020 followed by the announcement ceremony for award winners on 29 December 2020.

Publication of two issues of ARSCO's scientific journal "Arabian Journal for Scientific Research."

### e-Publishing

ARSCO published an e-book entitled "A guide to writing and publishing in scientific journals", ISBN 978 - 1 - 9160764 - 3 - 3 in October 2020.

### Projects

ARSCO funded a survey study for waste treatment and recycling project in Tunisia, in collaboration with The Scientific Society of Environmental Toxicology, University of Monastir Tunisia.

### General

Different kinds of newsletters are published, weekly and on special occasions.

The website continues to carry information about meetings and gatherings in various scientific fields providing a valuable source of information for the scientific community.

Information and scientometrics studies on recent scientific research in the Arab world are presented regularly on a weekly basis, highlighting the contributors and their countries.

## Financial review

The results for the year are indicated on the Statement of Financial Activities on page 6.

## Reserves

The charity is dependent upon the support of its well wishers. It is the trustees' intention to build up reserves to a level which will permit continuation of the charity's activities for a period of at least 9 to 12 months without seeking further contributions or donations.

## Plans for future periods

ARSCO will continue its main activity of providing a platform for the advancement and exchange of scientific knowledge within the Arab scientific community.

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# Arab Scientific Community Organisation

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2020

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#### Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 8/8/2021..... and signed on behalf of the board of trustees by:



Dr M Al-Rabban  
Trustee

# Arab Scientific Community Organisation

Company Limited by Guarantee

## Independent Examiner's Report to the Trustees of Arab Scientific Community Organisation

Year ended 31 December 2020

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I report to the trustees on my examination of the financial statements of Arab Scientific Community Organisation ('the charity') for the year ended 31 December 2020.

### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



R C Patel, FCA FCCA  
Independent Examiner

7 Redbridge Lane East  
Redbridge, Ilford  
Essex IG4 5ET

# Arab Scientific Community Organisation

Company Limited by Guarantee

## Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2020

		2020		2019
	Note	Unrestricted funds	Total funds	Total funds
		\$	\$	\$
<b>Income and endowments</b>				
Donations and legacies	5	199,805	<b>199,805</b>	158,022
<b>Total income</b>		<u>199,805</u>	<u><b>199,805</b></u>	<u>158,022</u>
<b>Expenditure</b>				
Expenditure on charitable activities	6,7	194,741	<b>194,741</b>	173,917
<b>Total expenditure</b>		<u>194,741</u>	<u><b>194,741</b></u>	<u>173,917</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>5,064</u>	<u><b>5,064</b></u>	<u>(15,895)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		5,580	<b>5,580</b>	21,475
<b>Total funds carried forward</b>		<u>10,644</u>	<u><b>10,644</b></u>	<u>5,580</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 12 form part of these financial statements.

# Arab Scientific Community Organisation

## Company Limited by Guarantee

### Statement of Financial Position

31 December 2020

	Note	2020 \$	\$	2019 \$
<b>Current assets</b>				
Debtors	12	12,030		6,630
<b>Creditors: amounts falling due within one year</b>	13	<u>1,386</u>		<u>1,050</u>
<b>Net current assets</b>			<u>10,644</u>	<u>5,580</u>
<b>Total assets less current liabilities</b>			<u>10,644</u>	<u>5,580</u>
<b>Net assets</b>			<u>10,644</u>	<u>5,580</u>
<b>Funds of the charity</b>				
Unrestricted funds			<u>10,644</u>	<u>5,580</u>
<b>Total charity funds</b>	14		<u>10,644</u>	<u>5,580</u>

For the year ending 31 December 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 8/3/2021, and are signed on behalf of the board by:



Dr M Al-Rabban  
Trustee

The notes on pages 8 to 12 form part of these financial statements.

# Arab Scientific Community Organisation

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 December 2020

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 7 Redbridge Lane East, Ilford, Essex IG4 5ET.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Currency designation

These accounts are presented in US dollars.

Exchange rates at 31 December 2020:

US\$1 = Qatari Riyal 3.61 (31 December 2019 - QR 3.63)

##### Basis of preparation

The financial statements are prepared in US dollar, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Arab Scientific Community Organisation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### 4. Limited by guarantee

Members' liability is limited to UK £1 per member.

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# Arab Scientific Community Organisation

## Company Limited by Guarantee

### Notes to the Financial Statements (continued)

Year ended 31 December 2020

#### 5. Donations and legacies

	Unrestricted Funds \$	Total Funds 2020 \$	Unrestricted Funds \$	Total Funds 2019 \$
<b>Donations</b>				
Donations and contributions	199,805	199,805	158,022	158,022

#### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds \$	Total Funds 2020 \$	Unrestricted Funds \$	Total Funds 2019 \$
Research	193,250	193,250	172,810	172,810
Support costs	1,491	1,491	1,107	1,107
	194,741	194,741	173,917	173,917

#### 7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2020 \$	Total fund 2019 \$
Research	193,250	–	193,250	172,810
Governance costs	–	1,491	1,491	1,107
	193,250	1,491	194,741	173,917

#### 8. Analysis of support costs

	Analysis of support costs activity 1	Total 2020 \$	Total 2019 \$
Governance costs	1,491	1,491	1,107

#### 9. Independent examination fees

	2020 \$	2019 \$
Fees payable to the independent examiner for: Independent examination of the financial statements	2,598	1,107

# Arab Scientific Community Organisation

## Company Limited by Guarantee

### Notes to the Financial Statements (continued)

Year ended 31 December 2020

#### 10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2020	2019
	\$	\$
Wages and salaries	<u>92,074</u>	<u>91,758</u>

The average head count of employees during the year was 3 (2019: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2020	2019
	No.	No.
IT staff	2	2
Research assistants	1	1
	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

#### 11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

#### 12. Debtors

	2020	2019
	\$	\$
Prepayments and accrued income	<u>12,030</u>	<u>6,630</u>

#### 13. Creditors: amounts falling due within one year

	2020	2019
	\$	\$
Accruals and deferred income	<u>1,386</u>	<u>1,050</u>

# Arab Scientific Community Organisation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

#### 14. Analysis of charitable funds

##### Unrestricted funds

	At 1 January 2020	Income	Expenditure	At 31 December 2020
General funds	\$ <u>5,580</u>	\$ <u>199,805</u>	\$ <u>(194,741)</u>	\$ <u>10,644</u>

  

	At 1 January 2019	Income	Expenditure	At 31 December 2 019
General funds	\$ <u>21,475</u>	\$ <u>158,022</u>	\$ <u>(173,917)</u>	\$ <u>5,580</u>

#### 15. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2020
Current assets	\$ 12,030	\$ 12,030
Creditors less than 1 year	(1,386)	(1,386)
<b>Net assets</b>	<u>10,644</u>	<u>10,644</u>

  

	Unrestricted Funds	Total Funds 2019
Current assets	\$ 6,630	\$ 6,630
Creditors less than 1 year	(1,050)	(1,050)
<b>Net assets</b>	<u>5,580</u>	<u>5,580</u>

#### 16. Related parties

A donation of \$199,805 (2019 - \$158,022) was received from Dr M Al-Rabban, one of the trustees.