

**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)

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

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

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

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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*

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*Digital Communication*

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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 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.

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### 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	244,461	244,461	232,669
<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	246,034	246,034	232,163
<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		8,178	8,178	7,672
<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.

# 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	244,461	244,461	232,669	232,669

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

	Unrestricted Funds \$	Total Funds 2024 \$	Unrestricted Funds \$	Total Funds 2023 \$
Research activity	244,681	244,681	230,226	230,226
Support costs	1,353	1,353	1,937	1,937
	<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	—	244,681	230,226
Governance costs	—	1,353	1,353	1,937
	<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	1,353	1,353	1,937

#### 9. Independent examination fees

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

# 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	<u>(1,622)</u>	<u>(1,622)</u>
<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	<u>(2,883)</u>	<u>(2,883)</u>
<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.

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**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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Dr M Al-Rabban  
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#### 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	244,461	244,461	232,669
<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	246,034	246,034	232,163
<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		8,178	8,178	7,672
<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

---

#### 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	244,461	244,461	232,669	232,669

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

	Unrestricted Funds \$	Total Funds 2024 \$	Unrestricted Funds \$	Total Funds 2023 \$
Research activity	244,681	244,681	230,226	230,226
Support costs	1,353	1,353	1,937	1,937
	<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	—	244,681	230,226
Governance costs	—	1,353	1,353	1,937
	<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	1,353	1,353	1,937

#### 9. Independent examination fees

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

# 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	<u>(1,622)</u>	<u>(1,622)</u>
<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	<u>(2,883)</u>	<u>(2,883)</u>
<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**  
**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 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

---

#### 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
		Unrestricted funds	Total funds
	Note	\$	\$
<b>Income and endowments</b>			
Donations and legacies	5	244,461	232,669
<b>Total income</b>		<u>244,461</u>	<u>232,669</u>
<b>Expenditure</b>			
Expenditure on charitable activities	6,7	246,034	232,163
<b>Total expenditure</b>		<u>246,034</u>	<u>232,163</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(1,573)</u>	<u>506</u>
<b>Reconciliation of funds</b>			
Total funds brought forward		8,178	7,672
<b>Total funds carried forward</b>		<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>6,605</b>	<b>8,178</b>
<b>Funds of the charity</b>				
Unrestricted funds			<b>6,605</b>	<b>8,178</b>
<b>Total charity funds</b>	14		<b>6,605</b>	<b>8,178</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

---

#### 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

---

#### 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 2024

#### 5. Donations and legacies

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

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

	Unrestricted Funds \$	Total Funds 2024 \$	Unrestricted Funds \$	Total Funds 2023 \$
Research activity	244,681	244,681	230,226	230,226
Support costs	1,353	1,353	1,937	1,937
	<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	—	244,681	230,226
Governance costs	—	1,353	1,353	1,937
	<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	1,353	1,353	1,937

#### 9. Independent examination fees

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

# 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	<u>(1,622)</u>	<u>(1,622)</u>
<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	<u>(2,883)</u>	<u>(2,883)</u>
<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.