

Registered number: 07664558

Charity number: 1150877

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**ABWTS**

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**UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

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**Prepared By:**  
Lever Bros & Co  
Chartered Accountants  
First Floor, 690 Great West Road  
Osterley Village  
Isleworth  
TW7 4PU

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2023**

**TRUSTEES**

Euring M S M N El-Taji  
Mrs R Kardali (Resigned on 19 December 2023)  
Mr A Ali  
Mrs R M Agha  
Dr Farag Salem Ali  
Mr Mohammed Irfan Younas  
Mr Hassan Walid BSc, MSc, MBA

**SECRETARY**

Mr Hassan Walid BSc, MSc, MBA

**REGISTERED OFFICE**

16 Ashbrook Road  
Old Windsor  
Windsor  
SL4 2LS

**COMPANY NUMBER**

07664558

**CHARITY NUMBER**

1150877

**ACCOUNTANTS**

Lever Bros & Co  
Chartered Accountants  
First Floor, 690 Great West Road  
Osterley Village  
Isleworth  
TW7 4PU

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**ABWTS**

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**ACCOUNTS  
FOR THE YEAR ENDED 31 AUGUST 2023**

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**FOR THE YEAR ENDED 31 AUGUST 2023**

**TRUSTEES' REPORT**

**AIMS OF THE COMPANY**

The Al-Bayan Weekend Tutorial School was incorporated on 10th June 2011. Its objective is to advance education (including the physical education) of children in particular for children from Muslim families in Arabic language and in Islamic studies in Surrey and Berkshire for public benefit.

**PRINCIPAL ACTIVITIES**

The principal activity of the charity in the year under review was provision of Arabic Language and Islamic Education. .

**THE TRUSTEES ACTING FOR THE PERIOD WERE AS FOLLOWS**

Euring M S M N El-Taji - Chairman

Mr H Walid

Mrs R M Agha

Mrs R Kardali (Resigned on 19 December 2023)

Mr A Ali

Dr Farag Salem Ali

Mr Mohamed Irfan Younis

**STRUCTURE GOVERNANCE AND MANAGEMENT**

ABWTS is managed by seven trustees; Chairman, Secretary and five other members. Sub committees will be formed by the trustees when the need arises. In the case of prolonged absence of a trustee, the committee may co-opt an acting replacement. The committee reserves the right to require a trustee to resign his/her office after three consecutive meeting absences.

**REVIEW OF ACTIVITIES**

The school income increased from £35,978 in 2022 to £39,212 in the academic year 2023, while the expenses was increased from £34,807 in 2022 to £38,122 in the academic year 2023 .

Teachers salaries were increased to compensate for the travelling expenses and travelling time to the school.

After the rise in fees in the past, the fees are now back to normal levels.

The trustees present their report and accounts for the year ended 31 August 2023

The report was prepared in accordance with the special provisions within Part 15 of the Companies Act 2006.

This report was approved by the Board of Trustees on 27 August 2024



Euring M S M N E-Faj  
Director

FOR THE YEAR ENDED 31 AUGUST 2023

TRUSTEES' REPORT

**INDEPENDENT EXAMINER'S STATEMENT**

**FOR THE YEAR ENDED 31 AUGUST 2023**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ABWTS**

I report on the accounts of the company for the year ended 31 August 2023 .

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

Arabic Language and Islamic EducationThe trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW .

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

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

**BASIS OF INDEPENDENT EXAMINERS STATEMENT**

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

**INDEPENDENT EXAMINERS STATEMENT**

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

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

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

have not been met; or

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

.....

**INDEPENDENT EXAMINER'S STATEMENT  
FOR THE YEAR ENDED 31 AUGUST 2023**

Date: 27 August 2024

Lever Bros & Co  
Chartered Accountants  
First Floor, 690 Great West Road  
Osterley Village  
Isleworth  
TW7 4PU

*Lever Bros & Co*

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**ABWTS**

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**Statement of Financial Activities  
for the year ended 31 August 2023**

	Unrestricted funds	Restricted funds	2023 Total	2022 Total
	£	£	£	£
<b>Income</b>				
Income from generated funds				
Donations and legacies	39,212	-	39,212	35,978
<b>Total Income and endowments</b>	<b>39,212</b>	<b>-</b>	<b>39,212</b>	<b>35,978</b>
<b>Expenses</b>				
Costs of generating funds				
Expenditure on Charitable activities	38,122	-	38,122	34,807
<b>Total Expenses</b>	<b>38,122</b>	<b>-</b>	<b>38,122</b>	<b>34,807</b>
<b>Net gains on investments</b>				
<b>Net Income</b>	<b>1,090</b>	<b>-</b>	<b>1,090</b>	<b>1,171</b>
<b>Gains/(losses) on revaluation of fixed assets</b>				
<b>Net movement in funds:</b>				
<b>Net income for the year</b>	<b>1,090</b>	<b>-</b>	<b>1,090</b>	<b>1,171</b>
Total funds brought forward	12,840	-	12,840	11,669
<b>Net funds carried forward</b>	<b>13,930</b>	<b>-</b>	<b>13,930</b>	<b>12,840</b>

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



**ABWTS**

**BALANCE SHEET AT 31 AUGUST 2023**

	Notes	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible assets	3	1,278	1,704
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		<u>13,012</u>	<u>11,496</u>
		13,012	11,496
<b>CREDITORS: Amounts falling due within one year</b>	4	<u>360</u>	<u>360</u>
<b>NET CURRENT ASSETS</b>		<u>12,652</u>	<u>11,136</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>13,930</u>	<u>12,840</u>
<b>CAPITAL AND RESERVES</b>			
<b>Unrestricted funds</b>	6		
General fund		<u>13,930</u>	<u>12,840</u>
		<u>13,930</u>	<u>12,840</u>

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

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

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

**Approved by the board of trustees on 27 August 2024 and signed on their behalf by**



Euring M S M N El-Taji  
Trustee

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

**1. ACCOUNTING POLICIES**

**1a. Basis Of Accounting**

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**1b. Incoming Resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**1c. Resources Expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**1d. Allocation And Apportionment Of Costs**

All costs relate to the single activity of the charitable company and are recognised accordingly.

**1e. Fund Accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes or projects.

**1f. Depreciation**

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and Machinery	reducing balance 25%
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**1g. Dividends On Shares Presented Within Shareholders Funds**

Dividends unpaid at the balance sheet date are only recognised as a liability at that date to the extent that they are appropriately authorised and are no longer at the discretion of the Company Unpaid dividends that do not meet these criteria are disclosed in the notes to the financial statements.

**1h. Financial Guarantees**

The company has not adopted amendments to FRS 26 in relation to financial guarantee contracts. Where the company enters into financial guarantee contracts to guarantee the indebtedness of other companies within its group, the company considers these to be insurance arrangements, and accounts for them as such. In this respect, the company treats the guarantee contract as a contingent liability until such time as it becomes probable that the company will be required to make a payment under the guarantee.

**2. EMPLOYEES**

	2023	2022
	No.	No.
Average number of employees	-	-

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**ABWTS**

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### 3. TANGIBLE FIXED ASSETS

	Plant and Machinery £	Total £
<b>Cost</b>		
At 1 September 2022	1,704	1,704
At 31 August 2023	1,704	1,704
<b>Depreciation</b>		
For the year	426	426
At 31 August 2023	426	426
<b>Net Book Amounts</b>		
At 31 August 2023	1,278	1,278
At 31 August 2022	1,704	1,704

### 4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other creditors	360	360
	360	360

### 5. LIMITED BY GUARANTEE

The company is limited by guarantee and does not have a share capital. Each member gives a guarantee to contribute a sum not exceeding £10, to the company should it be wound up. At 31 August 2023 there were 7 members.

### 6. UNRESTRICTED FUNDS

	Brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Carried forward £
General fund	12,840	39,212	(38,122)	-	13,930
	12,840	39,212	(38,122)	-	13,930

### 7. RESTRICTED FUNDS

Brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Carried forward £
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**ABWTS**

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**Incoming Resources  
for the year ended 31 August 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Incoming resources</b>		
<b>Incoming resources from generated funds</b>		
<b>Donations</b>		
Fees received	<u>39,212</u>	<u>35,978</u>
	39,212	35,978
	<u>39,212</u>	<u>35,978</u>
	<u>39,212</u>	<u>35,978</u>

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**ABWTS**

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**Expenses**  
**for the year ended 31 August 2023**

	2023	2022
	£	£
<b>Expenses</b>		
<b>Costs of generating funds</b>		
<b>Charitable Activities</b>		
<b>Educational Activities</b>		
Room rentals	14,637	15,548
Sports Hall Judo	1,040	650
Accountancy fees	360	360
Freelance staff	14,950	15,385
Masjid Project	1,846	-
Books	1,588	230
Clothing	314	137
Printing, postage & stationery	564	487
Stationery & office supplies	300	-
Prize giving/Eid party/Weddings	296	403
Outside activity	1,295	1,607
Tuck Shop	444	-
Sundry expenses	62	-
Depreciation of plant and machinery	426	-
	<u>38,122</u>	<u>34,807</u>
	<u>38,122</u>	<u>34,807</u>