

BIRMINGHAM ARABIC SCHOOL

England & Wales · Charity number 1166742

Details

Status Registered

Legal form CIO

Registered 2016-04-26

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

Contact

Address 16 Woodleigh Avenue
Birmingham
B17 0NJ

Phone 07723733451

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Activities

Objects: (1) TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE LEARNING AND STUDY OF THE LANGUAGE OF ARABIC, ARABIC CULTURE, LANGUAGES RELATED TO ARABIC AND LANGUAGES IN GENERAL THROUGH BOTH EXTRA-CURRICULAR CLASSES, STATE EDUCATION SYSTEM, POST-SECONDARY EDUCATION AND PRIVATE EDUCATION ESTABLISHMENTS;(2) THE ADVANCEMENT OF SUCH OTHER PURPOSES AS ARE EXCLUSIVELY CHARITABLE IN ENGLAND AND WALES AS THE TRUSTEES SHALL DETERMINE IN THEIR SOLE DISCRETION.NOTHING IN THIS CONSTITUTION SHALL AUTHORISE AN APPLICATION OF THE PROPERTY OF THE CIO FOR THE PURPOSES WHICH ARE NOT CHARITABLE IN ACCORDANCE WITH SECTION 7 OF THE CHARITIES AND TRUSTEE INVESTMENT (SCOTLAND) ACT 2005 AND SECTION 2 OF THE CHARITIES ACT (NORTHERN IRELAND) 2008.

Activities: THE ARABIC SCHOOL PROVIDES CLASSES FOR LEARN THE ARABIC LANGUAGE. THE CLASS ARE FROM RECEPTION UP TO ALEVEL ARABIC.

Classification

- **How:** Provides Services
- **What:** General Charitable Purposes, Education/training
- **Who:** The General Public/mankind

Geography

- Birmingham City
- Coventry City
- Dudley
- Sandwell
- Solihull
- Walsall
- Wolverhampton

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£164,922	£144,091	-	-
2024-07-31	£152,630	£162,738	-	-
2023-07-31	£109,297	£145,137	-	-
2022-07-31	£66,392	£65,199	-	-
2021-07-31	£61,527	£79,645	-	-
2020-07-31	£106,611	£123,086	-	-

Trustees

Name	Role	Appointed
Dr SAAD MUSTAFA MAHMOUD	Chair	2016-01-01
Dr ADEL ABDUL-QADIR MOHAMED SABIR		2016-01-01
Dr MOHAMED EL HAMAMY		2016-01-01

BIRMINGHAM ARABIC SCHOOL

England & Wales - Charity number 1166742

Accounts

Registered Charity Number 1166742

Birmingham Arabic School

Annual Report & Financial Statements

31st July 2025

Birmingham Arabic School

Annual Report & Financial Statements

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Report of the Trustees for the year ended 31st July 2025

Introduction

The Board of Trustees of Birmingham Arabic School is satisfied with the school's performance during the year ended 31 July 2025. During the year, the school continued to fulfil its charitable and educational objectives effectively. The trustees noted positive progress in student enrolment, the delivery of high-quality Arabic language and cultural education, and the continued commitment of teachers, volunteers, parents, and pupils. The school also maintained stable operations, strengthened its educational provision, and continued to serve the local community effectively.

In addition, the Board considered the charity to be in a stable financial and operational position, with sufficient resources to continue its activities and meet its obligations for the foreseeable future. The trustees reviewed the school's governance, safeguarding arrangements, teaching provision, and financial management, and concluded that the organisation remained a going concern with no significant uncertainties affecting its future sustainability. The Board also recognised the resilience and dedication shown by the team in responding to ongoing economic and sector-wide challenges while continuing to strengthen the school's services and community impact.

Objectives, Aims and Activities of the Charity

Aims and Objectives

We work to:

Birmingham Arabic School works to deliver a broad educational, cultural, and community mission centred on Arabic language learning, Islamic values, and child development through the following objectives:

- 1- Advance public education in the learning and study of the Arabic language.
- 2- Promote understanding of Arabic culture and related languages.
- 3- Provide Arabic education through extracurricular classes, schools, colleges, and private education establishments.
- 4- Create a caring, secure, and nurturing learning environment to help children achieve their full academic and personal potential.
- 5- Support the intellectual, emotional, physical, and spiritual development of children.
- 6- Encourage positive values, good manners, and community responsibility.
- 7- Promote diversity, social cohesion, and mutual respect among communities.
- 8- Build strong partnerships between teachers, parents, and the wider community.

The curriculum is designed not only to teach Arabic but also to create an engaging learning environment through books, games, technology, and interactive teaching methods that help students enjoy learning and fulfil their potential.

Strategy

The school's overall strategy is to use Arabic and Islamic education as a foundation for developing academically successful, morally grounded, socially responsible, and community-minded young people. This strategy is delivered through five interconnected areas:

Educational: The school's core strategy is to advance Arabic language education and promote Arabic culture through structured teaching programmes for children and adults. This includes Arabic language learning, Islamic studies, supplementary education, GCSE and A-level preparation, and interactive, technology-supported learning. To support this approach, the school uses dual-language books, Arabic stories, interactive whiteboards, educational games, online learning platforms, and small class sizes with both a lead teacher and an assistant teacher to improve engagement and attainment.

Child Development: The school believes academic achievement alone is not enough. Its strategy focuses on "all-round healthy development," including intellectual, emotional, and spiritual development, physical well-being, and moral character. By focusing on these areas, the school lays the foundation for long-term success and leadership in society.

Community Cohesion: A major strategic objective is to build stronger communities through education. The school promotes diversity awareness, mutual respect, social responsibility, civic participation, and cross-cultural cooperation and understanding. This helps children to celebrate difference, contribute positively to society, work towards the common good, and engage constructively with local schools and community organisations.

Islamic Values: Within this strategy, Islamic identity is treated as an important part of character formation rather than solely as a form of religious instruction. The school seeks to nurture awareness of Islamic values while encouraging openness and coexistence within wider British society. It aims to create a caring and secure environment, provide positive role models, promote strong ethical behaviour, and encourage respect for parents, society, and the wider world.

Operational Resilience: The school's long-term strategy is to remain effective and sustainable despite challenges and disruption. During COVID-19, for example, the school adapted by moving teaching online through Zoom, training the team in digital delivery, creating online learning materials, and maintaining continuity of education during lockdowns.

What we do:

Birmingham Arabic School runs weekend classes that teach Arabic language and Islamic studies, while also promoting discipline, culture, and character development. In doing so, it supports children's progress alongside their mainstream education. The school operates as a supplementary education centre alongside mainstream UK schools. Students attend on Saturdays, and the provision focuses on Arabic and Islamic education rather than the full range of subjects taught in mainstream schools.

Students are generally placed according to age and ability. Classes are organised first by age group (for example, ages 5–7, 8–10, and 11–14) and then by ability level. Lessons run from 10.00 am to 3.00 pm. In Arabic language teaching, the curriculum covers the alphabet and correct pronunciation, reading short and longer Arabic texts, writing sentences and

paragraphs, grammar from basic to advanced levels, and speaking and listening practice. In Islamic studies, the school covers core beliefs, worship, manners, stories of the prophets and Islamic history, daily Islamic practices, and moral education, including respect, honesty, and kindness.

To keep children active and engaged, lessons typically include a short teacher explanation, reading or writing activities, group work or partner practice, games or other interactive tasks, and a brief assessment. The school uses a modern classroom approach designed to make Arabic more accessible for UK-based students who may not speak it at home. This includes interactive whiteboards, visual learning materials such as pictures and flashcards, educational games, story-based learning, and technology such as videos and digital exercises. Students are monitored through regular class assessments, reading and writing checks, progression between levels when appropriate, and feedback provided to parents. The school also places strong emphasis on discipline and character development, including respect for teachers and peers, good manners in class, responsibility, teamwork, and positive behaviour at home and at school. Beyond teaching, the school supports Arabic-speaking families in Birmingham, helps children maintain their cultural identity, strengthens links between home culture and wider UK society, and promotes inclusion and respect for diversity.

Our fees are set at an affordable, reasonable level to ensure the school's financial viability and align with our aim of providing an excellent education for our pupils. Additionally, we take into consideration the situation of parents with limited financial resources or those with more than two children at the school, for whom certain discounts will be applied on a case-by-case basis.

Our school welcomes pupils from all backgrounds. To admit a prospective pupil, we need to be satisfied that our school can educate and develop them to the best of their potential. Assessments are undertaken to determine which level the pupil could be placed in as the school is based on academic level rather than age. A pupil goes through to the next stage by passing the three-term exams. The levels are Reception A through to A-level.

An individual's economic status, gender, ethnicity, or race does not form part of our assessment processes. The school is committed to safeguarding and promoting the welfare of our pupils and expects all staff and volunteers to share this commitment.

Parents receive regular updates on their child's academic progress through parent-teacher conferences.

Activities during the year

Key activities during the academic year included:

Carry out normal teaching activities each Saturday from 10 am to 3 pm for all levels from Reception to GCSE and A-level, and administer the termly and end-of-year exams with excellent success rates.

Following positive publicity regarding the new building and the school's commitment to face-to-face teaching, student enrolment increased by approximately 10% compared with the year ended July 2024.

The school allocated additional effort and resources to GCSE-level teaching, including extra teaching hours, extension of Saturday classes to 4.00 pm, and the booking of additional venues for extra teaching days. There were 48 GCSE students, of whom 59% achieved Grade 9, with the remainder achieving Grades 8 and 7.

Building on the preparatory work undertaken the previous year, the school launched A-level Arabic, enrolling 13 students. Results showed that 5 students achieved Grade 9, and the remainder achieved Grade 8. This was a notable achievement and helped students secure places on courses at Manchester and Birmingham universities.

The school introduced a new 'Hope Class' for students who had missed Arabic education in their earlier years and could not reasonably be placed with much younger beginners. This class was designed to bridge the gap between age and attainment level and proved to be successful.

During the year, the school continued to focus on supporting students with learning difficulties and special educational needs, particularly those with autism spectrum disorder (ASD), attention deficit disorder (ADD), and attention deficit hyperactivity disorder (ADHD). Two qualified teachers with relevant training supported this work. The school also maintained an inclusive approach, enabling such students to remain in their mainstream classes rather than being segregated into separate classrooms. Reported outcomes included improvements in learning, communication, and well-being.

Other activities included:

1. Participate in Qatar Foundation training days: (1) GCSE Arabic speaking exam preparation. (2) Arabic GCSE preparation. (3) Innovative approaches to teaching Arabic grammar in primary schools. (4) Guide to accessing PGCE. (5) effective strategies to motivate students. (6) Mastering classroom behaviour.
2. IWAQF grant application for Arabic cultural day - successful bid.
3. Parents' evening.
4. Ramadan event.
5. Student-led arts and crafts workshops.
6. GCSE/A-level graduation ceremony.
7. End of academic year celebrations.
8. BAS has been liaising with Joseph Chamberlain 6th form college to enrol external students for GCSE and A-level Arabic.

Challenges:

The principal challenges faced by Birmingham Arabic School during the 2024–2025 academic year related to operational pressures, financial sustainability, staffing demands, and the need to adapt educational delivery to meet the changing needs of students and families. The key challenges included:

1. Financial: Like many community-based educational charities, maintaining affordable tuition fees while ensuring quality education remained a significant challenge. Rising operational costs, including venue hire, utilities, teaching materials, and expenses, created pressure on the school's budget.
2. Recruitment: Identifying and retaining qualified Arabic language teachers and volunteers continued to require considerable effort. Community schools often rely on part-time self-employed teachers and volunteers, making consistency and workload management challenging.

3. **Student Engagement:** Weekend and supplementary schools often compete with other family, social, and academic commitments. Therefore, ensuring consistent attendance and maintaining student motivation outside mainstream school hours remained an ongoing issue.
4. **Regulatory Compliance:** Regulatory expectations for educational charities and children's services continue to increase year by year. Therefore, trustees and management needed to ensure that safeguarding, health and safety, governance, and charity compliance requirements were consistently met.
5. **Economic issues:** The wider cost-of-living pressures in the UK likely affected some families' ability to contribute towards fees and educational costs, requiring the school to balance accessibility with financial sustainability.
6. **Community Expectations:** The school aimed to maintain high educational standards in Arabic language teaching while also supporting students' cultural identity and community engagement. Meeting increasing parental expectations while working with limited charitable resources remained a challenge.

Despite these challenges, the Board of Trustees considered the school to have performed well overall during the year, as it continued to deliver its educational mission effectively, maintain stable operations, and retain strong community support.

Our Impact and value to the community

Birmingham Arabic School has continued to make a meaningful contribution to the local community by supporting children and young people in developing Arabic language skills, cultural understanding, and a sense of identity. The school helps pupils maintain a connection to their heritage while also building confidence, discipline, and communication skills that support their wider education. The central location and facilities at Moseley School and Sixth Form have also supported the school's ability to deliver community benefit through the following:

- The provision of efficient and cost-effective face-to-face teaching, which extends from reception to GCSE and A-level in the Arabic language, has benefited many parents who are keen to teach their children Arabic on Saturdays.
- School fees were adjusted to reflect the financial circumstances of parents during a difficult economic period. Although fees increased by approximately 5% to cover rising overheads, support was provided on a case-by-case basis through discounted fees and flexible instalment arrangements.
- The provision of teaching to some disadvantaged children with learning difficulties and special needs made a significant difference to those children and their families.
- The school cooperates and supports other supplementary schools, both in knowledge transfer and the provision of teaching materials, within Birmingham and the surrounding areas.

Beyond classroom learning, the school plays an important role in the community by bringing families together in a shared educational setting. It strengthens relationships among parents, teachers, and volunteers and creates a supportive environment in which families feel involved in their children's learning and development.

The school also contributes to community cohesion by promoting respect, understanding, and appreciation of the Arabic language and Islamic culture within a multicultural society. It provides a safe, structured learning environment outside mainstream school hours, which many families highly value.

In addition, Birmingham Arabic School offers volunteering and development opportunities for members of the community, helping individuals gain experience in teaching support, leadership, and organisational skills. This strengthens local capacity and encourages long-term community engagement.

Building for the Future – 2025 into 2026

Birmingham Arabic School is committed to long-term development that strengthens both its educational provision and its role in the community. A key focus is improving the overall quality of teaching and learning by supporting the team through ongoing training, improved resources, and structured curriculum development. This is intended to ensure consistently high standards across all classes and age groups.

The school also plans to respond to increasing demand by carefully managing growth. This includes reviewing class sizes, improving timetabling, and exploring ways to expand capacity so more students can benefit from Arabic education while maintaining quality.

Another important area is investment in learning environments and resources. The school aims to enhance both physical and digital learning tools, making lessons more engaging, interactive, and accessible. Continued development of online and blended learning approaches is expected to support students outside traditional classroom hours.

Strengthening community engagement remains central to the future; the school intends to build stronger partnerships with parents, volunteers, and local organisations, ensuring families remain actively involved in their children's learning journey. Volunteer recruitment and training will also continue to be developed to support sustainable operations.

In terms of governance and sustainability, the Board remains focused on maintaining strong financial management, safeguarding standards, and compliance with regulatory requirements. This includes ensuring that the school remains financially stable and resilient in the face of rising costs and wider sector challenges.

Public benefit that is provided by the charity.

The trustees have had regard to the Charity Commission's guidance on public benefit. The charity provides accessible Arabic education to children in Birmingham, including those from disadvantaged backgrounds, through fee concessions. The benefits include improved language skills, educational attainment and community cohesion.

Name, registered office and constitution of the charity

The full name of the charity is Birmingham Arabic School.

Charity Number	1166742
Registration Date	26 th April 2016
Principal and Registered Address	16 Woodleigh Avenue Birmingham B17 ONJ Email: birmingham-arabic-school@live.co.uk
Board of Trustees	Dr Saad Mustafa Mahmoud Dr Adel Abdul Sabir Mohamed Sabir Dr Mohamed Al Hamamy
Accountants	Virtus Financial Services Chartered Certified Accountants
Bankers	Lloyds Bank, Birmingham

Structure, Governance and Management

Birmingham Arabic School is a Charitable Incorporated Organisation (CIO) registered in England and Wales (Charity No. 1166742). The school is governed by a Board of Trustees comprising three members, who are responsible for overall governance. Their responsibilities include setting the school's vision, ethos, and strategic direction; ensuring legal and regulatory compliance; overseeing financial management; monitoring, safeguarding, and risk management arrangements; and holding senior leadership to account. The trustees meet quarterly to make key decisions relating to the operation of the school.

The day-to-day running of Birmingham Arabic School is undertaken by the head teacher and school leadership team, who oversee educational, pastoral, and administrative functions. These include the delivery of teaching and learning, curriculum planning, student progress and welfare, team supervision, discipline, and safeguarding. They implement the trustees' strategic decisions.

The school also uses administrative support to deliver curriculum, manage operations and communication, assist with compliance and reporting, and support the school organisation and logistics.

Key governance features include the following: trustees serve on a voluntary and unpaid basis and are legally responsible for the charity; the school places strong emphasis on safeguarding, financial controls, curriculum quality, and risk management; and administrative support is used to assist with operations, communications, compliance, reporting, and logistics.

Risk Management

The trustees are responsible for the management of risk within the charity and have established systems and procedures to identify, assess, and mitigate the principal risks facing the organisation. Risk management is considered on an ongoing basis and is reviewed regularly by the Board of Trustees.

The principal risks identified by the trustees relate to safeguarding, operational delivery, financial sustainability, and compliance with regulatory requirements.

To mitigate these risks, the charity has implemented a range of controls, including:

- robust safeguarding procedures and policies, including mandatory Disclosure and Barring Service (DBS) checks for all teachers and volunteers working with children and vulnerable groups.
- appropriate health and safety procedures and regular risk assessments.
- financial controls, including segregation of duties and ongoing monitoring of income and expenditure.
- regular review and updating of policies and procedures to ensure compliance with relevant legislation and best practice.

Insurance cover is maintained at an appropriate level to protect the charity's assets and activities.

The charity works closely with its partner venue, Moseley School and Sixth Form, which provides support for site-related risks, including building access, safeguarding coordination, and emergency procedures.

The trustees are satisfied that appropriate systems are in place to manage the major risks to which the charity is exposed, and that these systems are regularly reviewed to ensure their continued effectiveness.

Health and Safety

The health and well-being of our team and pupils remain a priority; measures have been put in place for regular monitoring and assessments to keep our members and guests safe.

Safeguarding during face-to-face teaching remained a priority throughout the year and was supported through the following measures:

- 1- Safeguarding regulations were issued to all parents regarding how to deal with the classes and teachers.
- 2- Teachers were trained in how to apply these safeguarding regulations and what to do in cases of possible breach of these regulations.
- 3- Two teachers were assigned to each online classroom, where one teacher is responsible for carrying out the primary teaching duties, and the other teacher is responsible for the safeguarding task.

- 4- Additionally, during the comeback-to-face teaching this academic year, the school took all necessary measures to ensure a clean and safe working environment for all children, teachers, and support team.
- 5- The welfare of the child/young person is paramount
- 6- All children and young people, regardless of age, culture, disability, gender, language, racial origin, religion, or sexual identity, have the right to protection from abuse.
- 7- All suspicions and allegations of abuse will be taken seriously and responded to swiftly and appropriately
- 8- Teachers and volunteers are trained to understand the nature of abuse and to be alerted to matters of concern. They are not trained to deal with situations of abuse or to decide if abuse has occurred.
- 9- All Teachers/volunteers working in this complementary/supplementary school are responsible for reporting concerns to the designated person responsible for child protection at the school and/or to the school's coordinator.

We aim to safeguard children/young people by:

- 10- Adopting child protection guidelines through procedures and a code of conduct for teachers/volunteers
- 11- Sharing information about child protection and good practice with children/young people, parents and carers and teachers/volunteers
- 12- Sharing information about concerns with agencies who need to know, and involving parents and children/young people appropriately
- 13- Following the procedures for the recruitment and selection of teachers/volunteers carefully
- 14- Providing effective management for teachers/volunteers through support, supervision and training
- 15- The school regularly reviews its safeguarding policy and related practices.
- 16- Our child protection policy cannot be separated from the school's general ethos, which should ensure that pupils are treated with respect and dignity, taught to treat each other with respect, feel safe, have a voice, and are listened to.

Nature of the Governing Document and constitution of the charity

The Charity is a charitable incorporated organisation and governed by the governing document. There are no restrictions in the governing document on the charity's operations or its investment powers, other than those imposed by charity law.

Recruitment and appointment of new trustees

The recruitment process involves identifying the optimal mix of skills, knowledge, and experience required by the Board in light of the charity's current operational environment and future needs. Potential trustees are identified and provided with information about the Board's role and activities. Personal qualities, relevant experience, and appropriate qualifications are taken into account when appointing new members to the Board of Trustees.

Relationships between the charity and related parties

The induction of new trustees includes an explanation of the role and function of the Board of Trustees and, where appropriate, the appointment of a mentor for the new trustee. An overview of the organisation and its activities is provided, and ongoing training is encouraged where relevant.

The contribution of volunteers

As in previous years, Birmingham Arabic School benefited from the support of many volunteers who contributed their time to school activities. The trustees are also professionals in their respective fields and, together with the office bearers, continue to manage the charity on a wholly voluntary basis, with guidance from the Charity Commission where appropriate.

Financial Review

The charity continued to generate income primarily from its charitable educational activities, with total income for the year amounting to £164,922 (2024: £152,630). This reflects continued demand for the charity's services and a stable operating position.

Total expenditure for the year was £144,091 (2024: £162,738), the majority of which was incurred in delivering the charity's educational programmes and related activities.

The charity recorded a net surplus of £20,832 for the year (2024: deficit of £10,108). The surplus arose due to increased income and effective cost management during the period. This has strengthened the charity's financial position and improved its level of free reserves.

Overall, the trustees consider the charity's financial performance for the year satisfactory and consistent with its objectives. The level of income and expenditure remains aligned with the scale of activities undertaken.

Support Costs

Support costs are the expenditure necessary for the effective administration and governance of the charity, including financial management, compliance, and general administration.

The trustees seek to ensure that support costs are kept at an appropriate level while maintaining robust systems of control, governance, and financial oversight. This supports the effective delivery of charitable activities and helps safeguard the charity's assets.

The trustees aim to maintain an appropriate balance between expenditure on direct charitable activities and support costs to ensure the efficient and sustainable operation of the charity.

Reserves Policy

Reserves are that part of the charity's unrestricted funds that are freely available to spend on any of the charity's purposes. They exclude restricted funds and any designated funds which are not available for general use.

The trustees have established a reserves policy to ensure that the charity can continue its activities in the event of a temporary shortfall in income and meet its financial obligations as they fall due. The trustees aim to maintain free reserves at a level equivalent to approximately six months of planned expenditure. This level has been set to provide sufficient working capital, safeguard against unexpected costs, and allow for an orderly adjustment of activities if necessary.

As at 31 July 2025, the charity held free reserves of £29,219 (2024: £9,387), which is considered to be adequate in relation to the charity's reserves policy. The increase in reserves during the year reflects the net surplus generated from charitable activities.

The trustees regularly review the level of reserves, taking into account planned income and expenditure, future commitments, and potential risks facing the charity.

The trustees are satisfied that the charity's assets are available and adequate to meet its obligations in respect of each fund, and that the current level of reserves provides an appropriate level of financial resilience.

Transactions and Financial Position

The financial statements are set out on pages 16 to 23.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance prepared in accordance with the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

Trustees' Responsibilities

The Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. This includes the requirement to prepare the financial statements in accordance with the Statement of Recommended Practice (SORP) and Section 1A of FRS 102.

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year that give a true and fair view of the charity's state of affairs as at the end of the financial year and of the charity's surplus or deficit. In preparing those financial statements, the Trustees are required to:

- Prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- Select suitable accounting policies and apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The law requires the Trustees not to approve the accounts unless they are satisfied that they give a true and fair view of the charity's state of affairs and of its surplus or deficit for the year.

The Trustees are also responsible for maintaining adequate accounting records that, at any time, disclose the charity's financial position with reasonable accuracy. These records must be sufficient to show and explain the charity's transactions and enable the Trustees to ensure that the financial statements comply with relevant charity legislation.

Furthermore, the Trustees are responsible for safeguarding the charity's assets and for taking reasonable steps to prevent and detect fraud and other irregularities. The Trustees confirm they are responsible for the contents of the Trustees' Report, and that the independent examiner/accountant has no responsibility for the narrative content of that report.

Audit Exemption

For the year ended 31 July 2025, the charity was eligible for exemption from audit under section 144 of the Charities Act 2011.

Accordingly, the accounts have not been audited and have instead been subject to an independent examination.

The trustees acknowledge their responsibilities for keeping adequate accounting records in accordance with section 130 of the Charities Act 2011 and for preparing accounts that comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the charity's governing document.

The trustees are also responsible for preparing accounts that give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year, in accordance with United Kingdom Generally Accepted Accounting Practice, including FRS 102 and the Charities SORP (FRS 102).

This report was approved by the board of trustees on 30th May 2026

Saad Mahmoud

Dr Saad Mustafa Mahmoud

Chair of the Board of Trustees

Independent Examiner's Report to the Trustees of Birmingham Arabic School

I report to the trustees on my examination of the accounts of the charity for the year ended 31 July 2025, which are set out on pages 16 to 23.

Responsibilities and basis of report

As the charity trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's accounts carried out under section 145 of the Charities Act 2011, and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of that Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act 2011; or
- the accounts do not accord with the accounting records.

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.

The Examiner's relevant professional qualification is: Chartered Certified Accountant

Virtus FS
Chartered Certified Accountants
Birmingham

The date upon which this report was completed is 30th May 2026

Birmingham Arabic School
Charity Number: 1166742
Statement of Financial Activities
for the year ended 31 July 2025

	Notes	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		2025 £	2025 £	2025 £	2024 £
Income					
Donations		-	-	-	-
Grant		-	1,000	1,000	-
Charitable Activities	3	163,922	-	163,922	152,630
Total Income		163,922	1,000	164,922	152,630
Expenditure					
Charitable activities	4	144,091	-	144,091	162,738
Total Expenditure		144,091	-	144,091	162,738
Net Income and Net Movement in funds for the year		19,832	1,000	20,832	(10,108)
Reconciliation of funds					
<i>Total funds brought forward</i>		9,387	-	9,387	19,495
Total Funds carried forward	9	29,219	1,000	30,219	9,387

All activities derive from continuing operations

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 18 to 23 form an integral part of these accounts.

Birmingham Arabic School
Charity Number: 1166742

Balance Sheet as at 31 July 2025

	Notes	2025 £	2024 £
The assets and liabilities of the charity :			
Fixed assets			
Tangible assets	7	-	-
Total fixed assets		-	-
Current assets			
Debtors	8	1,594	555
Cash at bank and in hand		30,225	11,532
Total current assets		31,819	12,087
Liabilities:-			
Creditors falling due within one year	9	(1,600)	(2,700)
Net current assets		30,219	9,387
Total assets less current liabilities		30,219	9,387
Net assets including pension asset / liability		30,219	9,387
The funds of the charity :			
Unrestricted income funds		29,219	9,387
Restricted income funds		1,000	-
Total charity funds	10	30,219	9,387

Saad Mahmoud

Dr S M Mahmoud
Chair of the Board of Trustees

Approved by the board of trustees on 30th May 2026

For the year ended 31 July 2025, the charity was eligible for exemption from audit under section 144 of the Charities Act 2011. Accordingly, the accounts have been subject to an independent examination. The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the charity's governing document. The trustees are also responsible for preparing accounts which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year, in accordance with United Kingdom Generally Accepted Accounting Practice (including FRS 102) and the Charities SORP (FRS 102).

The notes on pages 18 to 23 form an integral part of these accounts.

Notes to the accounts

1. Accounting policies

The principal accounting policies adopted, judgments, and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation of the accounts

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (Charities SORP (FRS 102)), and in accordance with the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared under the historical cost convention. Assets and liabilities are initially recognised at transaction value unless otherwise stated in the relevant accounting policy notes. The charity has taken advantage of the exemption available to smaller charities and has not prepared a cash flow statement.

b) Preparation of the Accounts on a Going Concern Basis

The Trustees consider there are no material uncertainties about the charity's ability to continue as a going concern. There were no key judgements made by the Trustees which have a significant effect on the accounts, and there are no sources of estimation uncertainty at the reporting date that pose a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next accounting period.

c) Income Recognition

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received, and the amount can be measured reliably.

- Unrestricted Funds: These are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.
- Restricted Funds: These are subjected to specific restrictive conditions imposed by the donor or by the nature of the appeal.

d) Expenditure and Irrevocable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis and has been classified under the following headings:

- Expenditure on Charitable Activities: Includes the direct costs of supplementary education undertaken to further the purposes of the charity.
- Raising Funds: Costs associated with attracting donations and managing fundraising campaigns.
- Support Costs: Includes administrative and overhead costs that support the delivery of charitable activities but are not directly involved in Arabic teaching.
- Governance Costs: Includes expenditure related to the strategic management of the charity and compliance with constitutional and statutory requirements (e.g., Independent Examination fees).

Notes to the accounts (continued)

e) Cost Allocation and Apportionment

Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources. Specifically:

- **Support and Governance Costs:** Allocated on the basis of estimated time spent and salary costs associated with different activities.
- **Irrecoverable VAT:** Charged as a cost against the activity for which the expenditure was incurred.

f) Tangible Fixed Assets

Individual fixed assets costing £500 or more are capitalised at cost and depreciated on a straight-line basis over their estimated useful economic lives. The charity has not acquired any assets meeting this threshold in the current or prior year.

Depreciation Rate: Computer and Office equipment is depreciated at 25% per annum.

g) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

h) Cash at Bank and In Hand

Cash at bank and in hand includes cash and short-term, highly liquid investments in deposit accounts with a maturity of three months or less.

i) Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts.

j) Taxation

The charity meets the definition of a charitable company for UK taxation purposes (Paragraph 1 Schedule 6 Finance Act 2010). Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992. No corporation tax liability arises in these accounts.

k) Fund Accounting

Funds held by the charity are:

- **Unrestricted General Funds:** These are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.
- **Restricted Funds:** These are funds subject to specific conditions imposed by the donors or through the terms of a specific appeal.

Notes to the accounts (continued)

1. Surplus for the financial year

	2025	2024
	£	£
This is stated after crediting:		
Revenue from ordinary activities	164,922	152,630

2. Expenses paid to trustees

	2025	2024
	£	£
The aggregate amount of expenses paid to trustees was	Nil	Nil

No trustee or person connected to a trustee received any remuneration or benefits during the year.

There were no related party transactions during the year.

3. Income

	Educational Services	2025 Total	2024 Total
	£	£	£
Income from			
Donations	-	-	-
IWaqf Grant	1,000	1,000	-
Charitable Activities	163,922	163,922	152,630
Total Income	164,922	164,922	152,630

The charity received a restricted grant of £1,000 from IWaqf during the year to support an Arabic cultural day.

The funds were fully applied for this purpose during the year. Any unspent balances are carried forward as restricted funds.

Notes to the accounts (continued)

Expenditure

Charitable activities	144,091	144,091	162,738
Total Expenditure	<u>144,091</u>	<u>144,091</u>	<u>162,738</u>
Net Income by activity	<u>20,832</u>	<u>20,832</u>	<u>(10,108)</u>

4. Analysis of charitable expenditure by activity

	Educational Services	Total 2025	Total 2024
Nature of charitable expenditure	£	£	£
Activities undertaken directly	95,532	95,532	117,259
Support costs of charitable activities (see Note 5)	48,559	48,559	45,479
Total charitable expenditure analysed by activity	<u>144,091</u>	<u>144,091</u>	<u>162,738</u>

5. Analysis of Total Support Costs by Activity

	General Support	Total 2025	Total 2024
Nature of support costs	£	£	£
Educational Support Costs	45,684	45,684	43,379
Governance Costs	2,875	2,875	2,100
Total support costs analysed by activity	<u>48,559</u>	<u>48,559</u>	<u>45,479</u>

Notes to the accounts (continued)

6. Staff Costs and Emoluments

The Charity had no employees in 2024 or 2025. Teaching staff are engaged on a self-employed or volunteer basis

Volunteers have donated an unquantifiable amount of time to Birmingham Arabic School, which is impossible to reflect.

There were no fees or other remuneration to the trustees.

There were no employees with emoluments exceeding £60,000 per annum.

7. Tangible Fixed Assets

	Fixtures, fittings and office equipment	Total
Cost		
As at 1st August 2024	1,298	1,298
Additions	-	-
As at 31st July 2025	1,298	1,298
Accumulated Depreciation		
As at 1st August 2024	(1298)	(1298)
Charge for the period	(0)	(0)
As at 31st July 2025	(1298)	(1298)
Net Book Value		
As at 31st July 2024	325	325
As at 31st July 2025	0	0

8. Debtors:

	2025 £	2024 £
Trade Debtors – Student Fees	1,594	555

9. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	1,600	2,700
Other creditors	-	-
	1,600	2,700

10. Analysis of assets and liabilities representing funds

At 31 July 2025	Unrestricted funds	Restricted Funds	Total Funds
	£	£	£
Tangible Fixed Assets	-	-	-
Current Assets	30,819	1,000	31,819
Current Liabilities	(1,600)	-	(1,600)
	29,219	1,000	30,219

At 31 July 2024	Unrestricted funds	Restricted Funds	Total Funds
	£	£	£
Tangible Fixed Assets	-	-	-
Current Assets	12,087	-	12,087
Current Liabilities	(2,700)	-	(2,700)
	9,387	-	9,387

The individual funds included above are :-

	Funds at 2024	Movements in Funds as below	Transfers Between Funds	Funds at 2025
	£	£	£	£
Charitable activities	9,387	20,832	-	30,219
	9,387	20,832	-	30,219

Analysis of movements in funds as shown in the table above

	Incoming Resources	Outgoing Resources	Gains & Losses	Movement In funds
	£	£	£	£
	164,922	144,091	-	20,832
	164,922	144,091	-	20,832

11. Endowment Funds

The charity had no endowment funds in the year ended 2025 (2024: £Nil).

BIRMINGHAM ARABIC SCHOOL

England & Wales - Charity number 1166742

Accounts

Registered Charity Number 1166742

Birmingham Arabic School

Annual Report & Financial Statements

31st July 2024

Birmingham Arabic School

Annual Report & Financial Statements

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Report of the Trustees for the year ended 31st July 2024

Introduction

The trustees present their annual report and accounts for the year ended 31st July 2024.

The Board of Trustees is satisfied with the performance of the Birmingham Arabic School during the year and as of 31st July 2024, particularly since the school relocated to a new venue, Moseley School and Sixth Form (MSSF). And the improvement in students' intake compared to the previous year. The Board consider that Birmingham Arabic School is in a stable position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations. Despite a significant reduction in reserves, the trustees have considered the assumption of going concern. They are not aware of any significant doubts about the charity's ability to continue as a going concern.

The Board of Trustees acknowledges that over the past few years, the charity sector has faced unprecedented challenges, including the pandemic and the cost-of-living crisis, and applauds all members of Birmingham Arabic School for their continuous and unwavering efforts to help make it a better society. The Board of Trustees would like to extend sincere thanks to its valued pupils, parents, and volunteers for their ongoing dedication. It hopes to grow as a charitable entity, adding value and enhancing the lives of individuals and communities.

Objectives, Aims and Activities of the Charity

Aims and Objectives

We work to:

Advance the education of the public in the learning and study of the language of Arabic, Arabic culture, languages related to Arabic and languages in general through both extra-curricular classes, the state education system, post-secondary education, and private education establishments.

Strategy

Birmingham Arabic School believes that the success of our community inherently lies in the achievement of our children.

Real academic progress is founded on a secure platform of all-around healthy development and aided by positive role models who embody the values we aspire for our children to have.

This all-round development encompasses both the intellectual and physical aspects, as well as the emotional and spiritual growth. We believe promoting these aspects of humanity will catalyse community cohesion, helping to create and sustain communities where all members are valued and work together for the common good.

We aim to promote a caring, secure, and nurturing environment, instilling a strong sense of awareness of the universality of the Islamic faith.

We will empower children to develop a desire to learn about and celebrate diversity through each other's experiences, achievements, and contributions to the local community, as well as a focus on the common good for all.

Our contribution to society and social cohesion is well recognised due to our successful work with the local schools and the local community groups.

What we do:

The school aims to provide moral and academic excellence in a caring and secure environment. Through the partnership of good governance, dedicated staff, a good working environment, and caring parents, we can provide a balanced opportunity for the realisation of our children's full potential.

Our school values prevail through everything we do: in the moral, the academic and the professional.

These values foster a responsible and caring attitude in our pupils towards the fellow members of our community and society at large. This includes good manners and behaviour towards parents, as well as a deep respect and sense of duty towards the world we inhabit and the resources.

The Birmingham Arabic School offers a comprehensive Arabic and Islamic education. Our curriculum aims to equip children with a solid foundation to prepare them for success in whatever they wish to do, Time management is key to success.

Our fees are set at an affordable and reasonable level to ensure the financial viability of the school and at a level that is consistent with our aim of providing an excellent education to our pupils. Additionally, we take into consideration the situation of parents with limited financial resources or those with more than two children in the school, for whom certain discounts will apply on a case-by-case basis.

Distance learning was introduced for those who live too far from the school or even outside Birmingham city, and for those who cannot offer a place due to the whole classes. This scheme proved extremely helpful for those who participated, as it provided them with a means to access a reasonable level of education.

Our school welcomes pupils from all backgrounds. To admit a prospective pupil, we need to be satisfied that our school will be able to educate and develop the prospective pupil to the best of their potential. Assessments are undertaken to determine which level the pupil could be placed in as the school is based on academic level rather than age. A pupil goes through to the next stage by passing the three-term exams. The levels are Reception A through to A-level.

An individual's economic status, gender, ethnicity, or race do not form part of our assessment processes. The school is committed to safeguarding and promoting the welfare of our pupils and expects all staff and volunteers to share this commitment.

Parents receive regular updates on their child's academic progress through parent-teacher conferences.

Strive to continue delivering high-quality teaching even during challenging times like the pandemic. To achieve this goal, the school has very quickly developed its online teaching system, including the teaching materials and the delivery mechanism. All resources were provided, including computers, laptops, educational links, and teacher training sessions.

Activities during the year

- 1- Establish a good working relationship with the management team of Moseley School and Sixth Form, carry out normal teaching activities each Saturday from 10 am to 3 pm for all levels from receptions to GCSE, and carry out the termly and end-of-year exams with excellent success rates.
- 2- With positive publicity about the new building and our commitment to resume face-to-face teaching, we have managed to increase student intake by around 15% compared to the year ended July 2023.
- 3- Allocate more efforts and resources for GCSE-level teaching, including extra teaching hours, extending to 4 pm on Saturdays, and booking other venues for extra teaching days. This has increased student intake by around 20% compared to the year ended July 2023 and produced very good results, with two-thirds of the students achieving grades 8 to 9, while the rest achieved grade 7.
- 4- Regarding the teaching of A level in Arabic language, the school has carried out extensive study in this field regarding the needs, the current providers, required skills, expected potentials and concluded that it is essential that the school to start a new course for A level in Arabic language in the academic year commencing September 2025. Therefore, the school has engaged in an advertising campaign, teacher training and material preparations.
- 5- During this year, we enrolled more students with learning difficulties and special needs, particularly those with autism spectrum disorder (ASD), attention deficit disorder (ADD), and attention deficit hyperactivity disorder (ADHD). We had two qualified teachers who were trained to handle such cases. Also, we have adopted the “inclusive education approach” where such students are kept within their relevant main classes and not segregated in special classrooms. Results were excellent in terms of improved learning abilities, communication with other classmates, and overall happiness and well-being.

Challenges:

The main challenges that the school faced during this academic year include:

- 1- The slow recovery from the highly stressful conditions caused by the COVID-19 pandemic affects everyone, including parents, teachers, and management staff. This included: (i) making plans and adaptations to return to smooth and effective face-to-face teaching in the new venue, and (ii) adapting to the economic climate caused by COVID, energy crises, and the increased cost of living, leading to a rise in rental costs. Some parents still faced difficulties in paying the school fees, so we had to make some adjustments for them so that their children could continue their education.
- 2- Another challenge was to keep a good and productive working relationship with the management team and the working weekend staff of Moseley School and Sixth Form to ensure good and lasting engagement with them.

- 3- To continue providing good teaching performance, increase student intake, keep up with the good standards and maintain our financial position. Maintaining good standards through using qualified professionals, more training programs for them, keeping the number of students below 25 per class, using two teachers per class, monitoring teachers' and students' performance, and continuous communications with parents to follow up on the progress of their children. Use an effective publicity and outreach process to increase students' intake through social media websites/Facebook groups and face-to-face meetings. Improve the financial position by controlling expenditures, balancing the fee increase with parents' capabilities, and searching/applying for funding opportunities.

Our Impact and value to the community

The central location and good facilities of Moseley School and Sixth Form have helped the school to achieve its impact and value to the community through:

- The provision of efficient and cost-effective face-to-face teaching, which extends from reception to GCSE level in the Arabic language, has benefited many parents who are keen to teach their children Arabic on Saturdays.
- School fees were adjusted to reflect parents' economic situations in such difficult times. However, moderate fees increased by about 5% and were applied to cater for the increased school overheads. Adjustments were made for those who faced financial difficulties (made on a case-by-case basis), such as discounted fees and easy instalment payments.
- Many parents have benefited from our school's teaching, even those from outside the Birmingham area, including Dudley, Halesowen, Wolverhampton, and Coventry. During the academic year, around 320 students benefited from our school.
- The provision of teaching to some disadvantaged children with learning difficulties and special needs made a significant difference to those children and their families.
- The school cooperates and supports other supplementary schools, both in knowledge transfer and the provision of teaching materials, within Birmingham and the surrounding areas.

Building for the Future – 2024 into 2025

- Work closely and effectively with Moseley School and Sixth Form (MSSF) management to ensure a long-lasting relationship which will provide the school with security and future development.
- Continue to improve teaching materials and teachers' experiences to ensure the delivery of a positive and productive teaching environment.
- Establishing an A-level teaching in Arabic language class for the academic year starting September 2025.
- Carry on searching and applying for funding opportunities to further support school activities and expansion.
- Assess the current program of teaching special needs children, including teachers' performance, children's learning and happiness, health and safety issues, parents' feedback, and make plans for future expansion.
- Consider the possibility of opening new branches for the school at other localities.

Public benefit that is provided by the charity.

In setting out our objectives and planning our activities the Trustees have considered the Charity Commission's guidance on public benefit. The primary focus of our activities is to provide facilities for the Birmingham community.

Name, registered office and constitution of the charity

The full name of the charity is Birmingham Arabic School.

Charity Number	1166742
Registration Date	26 th April 2016
Principle and Registered Address	16 Woodleigh Avenue Birmingham B17 ONJ Email: birmingham-arabic-school@live.co.uk
Board of Trustees	Dr Saad Mustafa Mahmoud Dr Adel Abdul Sabir Mohamed Sabir Dr Mohamed Al Hamamy
Accountants	Virtus Financial Services Chartered Certified Accountants
Bankers	Lloyds Bank, Birmingham

Structure, Governance and Management

The current working trustees are responsible for the general control and management of the charity. These members give their time freely and receive no remuneration or other financial benefits. The members hold quarterly meetings and are responsible for all decisions made regarding the operation of the Birmingham Arabic School and the activities provided by the charity.

The day-to-day running of Birmingham Arabic School is undertaken by the trustees and the head teacher, who oversees educational, pastoral and administrative functions with four administrative representatives to:

- Ensure the vision and values of the Birmingham Arabic School is reflected.
- Review and benchmark the school's curriculum, teaching practices and examination results.
- Ensure the school is compliant to the Independent School Standard regulations – guidance given by the National Resource Centre for Supplementary Education
- Ensure the range of co-curricular activities available to our pupils is stimulating and challenging.

Risk Management

The Trustees and are satisfied that all systems are in place or arrangements are in hand to manage the risks that have been identified, having ensured segregation of duties. Insurance cover is in place and the finances of the school are kept under review.

Appropriate Disclosure and Barring Service (DBS) checks, supported by regularly reviewed policies are made for all those who work with children or other vulnerable groups within the school.

Additionally, the Moseley School and Sixth Form has assigned a liaison staff to coordinate with our School regarding all risk issues that might arise during the working day, such as staff and parents' access to the buildings, the need to use badges for our staff and agreed protocol how to handle emergencies.

Health and Safety

The health and well-being of our team and pupils remain a priority; measures have been put in place for regular monitoring and assessments to keep our members and guests safe.

Also, during this face-to-face teaching, safeguarding students during class times was taken very seriously through:

- 1- Safeguarding regulations were issued to all parents regarding how to deal with the classes and teachers.
- 2- Teachers were trained on how to apply these safeguarding regulations and what to do in cases of possible breach of these regulations.
- 3- Two teachers were assigned to each online classroom, where one teacher is responsible for carrying out the primary teaching duties, and the other teacher is responsible for the safeguarding task.
- 4- Additionally, during the comeback-to-face teaching this academic year, the school took all necessary measures to ensure a clean and safe working environment for all children, teachers, and staff.
- 5- The welfare of the child/young person is paramount
- 6- All children/young people, whatever their age, culture, disability, gender, language, racial origin, religious beliefs and/or sexual identity, have the right to protection from abuse
- 7- All children/young people, whatever their age, culture, disability, gender, language, racial origin, religious beliefs and/or sexual identity, have the right to protection from abuse
- 8- All suspicions and allegations of abuse will be taken seriously and responded to swiftly and appropriately
- 9- Staff and volunteers are trained to understand the nature of abuse and to be alerted to matters of concern. They are not trained to deal with situations of abuse or to decide if abuse has occurred.
- 10- All staff/volunteers working in this complementary/supplementary school have a responsibility to report concerns to the designated person with responsibility for child protection at the school, and/or to the school's coordinator.

We aim to safeguard children/young people by:

- 11- Adopting child protection guidelines through procedures and a code of conduct for staff/volunteers
- 12- Sharing information about child protection and good practice with children/young people, parents and carers and staff/volunteers
- 13- Sharing information about concerns with agencies who need to know, and involving parents and children/young people appropriately
- 14- Following carefully the procedures for recruitment and selection of staff/volunteers
- 15- Providing effective management for staff/volunteers through support, supervision and training
- 16- We regularly review our policy and good practices.
- 17- Our child protection policy cannot be separated from the school's general ethos, which should ensure that pupils are treated with respect and dignity, taught to treat each other with respect, feel safe, have a voice, and are listened to.

Nature of the Governing Document and constitution of the charity

The Charity is a charitable incorporated organisation and governed by the governing document. There are no restrictions in the governing document on the operation of the charity or on its investment powers, other than those imposed by charity law.

Recruitment and appointment of new trustees

The process involves determining the optimum skills, knowledge, and experience mix for the current operational climate and needs, identifying potential members, promoting, and explaining the activities of the Board to potential members. Quality, characteristics, and qualifications are decided upon when selecting members of the Board of Trustees.

Relationships between the charity and related parties

The induction of new Trustees would include an explanation of the function of the Board of Trustees and the appointment of a mentor for the new member to the Board of Trustees. An overview of the organisation and its activities is provided. Ongoing appropriate training is recommended.

The contribution of volunteers

Like in the past many years, before COVID-19, and with face-to-face teaching, the Birmingham Arabic School had many volunteers who were involved in the school activities and willingly gave their time freely. Also, the Trustees are professionals in their respective fields, and they, together with the office bearers, continue to manage the association on a completely voluntary basis with guidance from the Charity Commission.

Financial Review

Overview

The charity continues to benefit from a steady income stream from its charitable activities (education), and the charity raised £152k (2023: £109k). All of the income comes primarily from the charitable activities (education).

Over this past period, the charity spent £162k (2023: £145k). This is due to an increase in our charitable activities, which exceeded our income significantly.

The Statement of Financial Activities shows incoming resources for the year, with a net outflow of £10K (2023: outflow £ 36 K). Most of the expenditure is spent on delivering the charitable activities as stated in the Charity's aims and objectives.

Support costs

Support costs are vital for effective charity management, ensuring that our beneficiaries benefit from impactful charitable activities. The charity invests appropriately in its infrastructure to prevent loss and fraud of entrusted funds. We aim to maintain a sensible ratio of charitable activity to support costs, thereby guarding the charity against overambition.

Reserves Policy

Definition

The term "Reserves" is used to describe that part of a charity's income funds that is freely available for its operating purposes, not subject to commitments, planned expenditure and spending limits. Reserves do not include endowment funds, restricted funds and designated funds.

The trustees have resolved to establish reserves to provide for future activities and to fund the expected expenditure for the next six months. The policy on reserves is that the existing assets are retained to produce income, which is wholly utilised to support existing activities. There is no intention in the long term to significantly increase or reduce the capital. This policy is justified in that it is necessary to preserve income at the present levels to maintain the activities of the charity.

The principal funding source is income generated through charitable activities primarily. The board of trustees are satisfied that the charity's assets are available and adequate to fulfil its obligations in respect of each fund.

Availability and adequacy of assets of each of the funds

The trustees are satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Free Reserves

The Charity as at 31st July 2024 had free reserves of £9k (2023: £19k). The charity's focus is on cashflow for financial sustainability. The charity's activities are managed in accordance with cash-flow available.

The trustees are monitoring forecasts of income and expenditure planned, assessing future needs, opportunities and contingencies.

Transactions and Financial position

The financial statements are set out on pages 16 to 22..

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Section IA of FRS102 and the Companies Act 2006. As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

Trustees' Responsibilities

The charity's trustees are responsible for preparing the accounts in accordance with the terms of the Charities Act 2011 and best practice, and they prepare the accounts according to the Statement of Recommended Practice and Section IA of FRS 102.

In particular, charity law requires the Directors/Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements, the Trustees are required to :-

To prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Directors/Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the charity legislation. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Directors/Trustees are also responsible for the contents of the Trustees' report, and the accountant preparing the accounts has no responsibilities in relation to the Trustees' report.

Audit Exemption

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

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

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

This report was approved by the board of trustees on 29th May 2025

Saad Mahmoud

Dr Saad Mustafa Mahmoud

Trustee

Report of the Independent Examiner to the trustees on the accounts of the Charity for the year ended 31 July 2024

We report on the financial statements of the charity on pages 16 to 23.

Respective responsibilities of directors and examiner

The 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 under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income did not exceed £1,000,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

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

examine the accounts under section 145 of the 2011 Act

to follow the procedures laid down in the general Directions given by the Charities Commission under section 145(5)(b) of the 2011 Act

to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 in the next statement.

Independent Examiner's Statement

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

(1) which gives me reasonable cause to believe that in any material respect of 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.

The Examiner's relevant professional qualification is: Chartered Certified Accountant

Virtus FS

Chartered Certified Accountants
Birmingham

The date upon which this report was completed is: 29th May 2025

Birmingham Arabic School
Charity Number: 1166742
Statement of Financial Activities
for the year ended 31 July 2024

		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Notes	2024 £	2024 £	2024 £	2023 £
Income					
Donations	3	-	-	-	-
Charitable Activities		152,630	-	152,630	109,297
Total Income		152,630	-	152,630	109,297
Expenditure					
Charitable activities	4	162,738	-	162,738	145,137
Total Expenditure		162,738	-	162,738	145,137
Net Income and Net Movement in funds for the year		(10,108)	-	(10,108)	(35,840)
Reconciliation of funds					
<i>Total funds brought forward</i>		19,495	-	19,495	55,335
Total Funds carried forward	9	9,387	-	9,387	19,495

All activities derive from continuing operations

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 18 to 23 form an integral part of these accounts.

Charity Balance Sheet
Birmingham Arabic School
Charity Number: 1166742

Balance Sheet as at 31 July 2024

	Notes	2024 £	2023 £
<i>The assets and liabilities of the charity :</i>			
Fixed assets			
Tangible assets	7	-	-
Total fixed assets		-	-
Current assets			
Debtors	8	555	979
Cash at bank and in hand		11,532	24,042
Total current assets		12,087	25,021
Liabilities:-			
Creditors falling due within one year	9	(2,700)	(5,526)
Net current assets		9,387	19,495
Total assets less current liabilities		9,387	19,495
Net assets including pension asset / liability		9,387	19,495
<i>The funds of the charity :</i>			
Unrestricted income funds		9,387	19,495
Restricted income funds		-	-
Total charity funds	10	9,387	19,495

Saad Mahmoud

Dr S M Mahmoud
Trustee

Approved by the board of trustees on 29th May 2025

The notes on pages 18 to 23 form an integral part of these accounts.

Notes to the accounts

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation of the accounts

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Section IA of FRS102 and Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). The charity has taken advantage of the exemption from the requirement to produce a cash flow statement.

Birmingham Arabic Schools meets the definition of a public entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction unless otherwise stated in the relevant accounting policy note.

b) Preparation of the accounts on a going concern basis

The trustees consider there are no material uncertainties about the charity's ability to continue as a going concern.

There were no key judgements made by the trustees which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next accounting period.

c) Income

Income is recognised where the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

d) Expenditure and irrevocable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities, includes the costs undertaken to further the purposes of the charity and their associated costs.
- Raising funds, where the charity incurs costs of fundraising costs.
- Support costs of activities for charitable purposes comprising any costs including salary costs of any staff that are involved with supporting the charitable activities.
- Governance costs shall include all expenditure directly incurred in the management of the charity's assets and compliance with charitable and statutory requirements.

The methods and principles for the allocation and apportionment of all costs between the different activity categories of resources set out above are:-

Notes to the accounts (continued)

There are a number of costs, where it is impracticable to allocate these costs precisely between administration and charitable expenditure and the trustees have allocated such costs on the basis of reasonable estimates as follows: On the basis of salary costs and estimated time spent on different activities.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

e) Tangible fixed assets

Individuals fixed assets costing £500 or more are capitalised at costs and depreciated over their estimated useful economic live on a straight line basis.

Computer and Office equipment	25%
-------------------------------	-----

f) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

g) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments in short term deposit accounts.

h) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and Provisions are normally recognised at their settlement amount after allowing for any trade Discounts due.

i) Taxation

The charity meets the criteria and tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore meets the definition of a charitable company for UK taxation purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within the categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992. No corporation tax liability arises in the accounts.

j) Funds Accounting

Funds held by the charity are:

- Restricted funds – these are funds which are subject to specific conditions imposed by the donors or when funds are raised for a particular restricted purpose. The Charity at present holds no restricted funds.
- Unrestricted funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Notes to the accounts (continued)

1. Surplus for the financial year

	2024	2023
	£	£
This is stated after crediting:		
Revenue from ordinary activities	152,630	109,297

2. Expenses paid to trustees

	2024	2023
	£	£
The aggregate amount of expenses paid to trustees was	Nil	Nil

3. Income

	Educational Services	2024 Total	2023 Total
	£	£	£
<i>Income from</i>			
Donations	-	-	-
Charitable Activities	152,630	152,630	109,297
Total Income	152,630	152,630	109,297

Notes to the accounts (continued)

Expenditure

Charitable activities	162,738	162,738	145,137
Total Expenditure	<u>162,738</u>	<u>162,738</u>	<u>145,137</u>
Net Income by activity	<u>(10,108)</u>	<u>(10,108)</u>	<u>(35,840)</u>

4. Analysis of charitable expenditure by activity

	Educational Services	Total 2024	Total 2023
Nature of charitable expenditure	£	£	£
Activities undertaken directly	117,259	117,259	104,698
Support costs of charitable activities (see Note 5)	45,479	45,479	40,438
Total charitable expenditure analysed by activity	<u>162,738</u>	<u>162,738</u>	<u>145,137</u>

5. Analysis of Total Support Costs by Activity

	General Support	Total 2024	Total 2023
Nature of support costs	£	£	£
Educational Support Costs	43,379	43,379	39,088
Governance Costs	2,100	2,100	1,350
Total support costs analysed by activity	<u>45,479</u>	<u>45,479</u>	<u>40,438</u>

Notes to the accounts (continued)

6. Staff Costs and Emoluments

The Charity had no employees in 2024 and 2023.

Volunteers have donated an unquantifiable amount of time to Birmingham Arabic School of which is impossible to reflect.

There were no fees or other remuneration to the trustees.

There were no employees with emoluments in excess of £60,000 per annum.

7. Tangible Fixed Assets

	Fixtures, fittings and office equipment	Total
Cost		
As at 1st August 2023	1,298	1,298
Additions	-	-
As at 31st July 2024	1,298	1,298
Accumulated Depreciation		
As at 1st August 2023	(1298)	(1298)
Charge for the period	(0)	(0)
As at 31st July 2024	(1298)	(1298)
Net Book Value		
As at 31st July 2023	325	325
As at 31st July 2024	0	0

8. Debtors:

	2024 £	2023 £
Trade Debtors – Student Fees	555	979

9. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	2,700	3,850
Other creditors	-	1,676
	2,700	5,526

10. Analysis of assets and liabilities representing funds

At 31 July 2024	Unrestricted funds	Restricted Funds	Total Funds
	£	£	£
Tangible Fixed Assets	-	-	-
Current Assets	12,087	-	12,087
Current Liabilities	(2,700)	-	(2,700)
	<u>9,387</u>	<u>-</u>	<u>9,387</u>

At 31 July 2023	Unrestricted funds	Restricted Funds	Total Funds
	£	£	£
Tangible Fixed Assets	-	-	-
Current Assets	25,021	-	25,021
Current Liabilities	(5,526)	-	(5,526)
	<u>19,495</u>	<u>-</u>	<u>19,495</u>

The individual funds included above are :-

	Funds at 2023	Movements in Funds as below	Transfers Between Funds	Funds at 2024
	£	£	£	£
Charitable activities	19,495	(10,108)	-	9,387
	<u>19,495</u>	<u>(10,108)</u>	<u>-</u>	<u>9,387</u>

Analysis of movements in funds as shown in the table above

	Incoming Resources	Outgoing Resources	Gains & Losses	Movement In funds
	£	£	£	£
	152,630	162,738	-	(10,108)
	<u>152,630</u>	<u>162,738</u>	<u>-</u>	<u>(10,108)</u>

11. Endowment Funds

The charity had no endowment funds in the year ended 2024 (2023: £Nil).

BIRMINGHAM ARABIC SCHOOL

England & Wales - Charity number 1166742

Accounts

Registered Charity Number 1166742

Birmingham Arabic School

Annual Report & Financial Statements

31st July 2023

Birmingham Arabic School

Annual Report & Financial Statements

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Report of the Trustees for the year ended 31st July 2023

Introduction

The trustees present their annual report and accounts for the year ended 31st July 2023.

The Board of Trustees are satisfied with the performance of Birmingham Arabic School during the year and the position on 31st July 2023, particularly with the school has moved to a new venue, that is Moseley School and Sixth Form (MSSF). The Board consider that Birmingham Arabic School is in a stable position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations. Despite a significant reduction in reserves the trustees have considered the going concern assumption and are not aware of any significant doubts about the charity's ability to continue as a going concern.

The Board of Trustees acknowledges that over the past few years the charity sector has encountered unprecedented challenges, like the COVID-19 pandemic, in these times and applauds all members of Birmingham Arabic School for continuously showing unfaltering endeavours to help make it a better society. The Board of Trustees would like to extend sincere thanks to its valued pupils, parents and volunteers for their ongoing dedication and hope to grow as a charitable entity adding value and enhancing the lives of individuals and communities.

Objectives, Aims and Activities of the Charity

Aims and Objectives

We work to:

Advance the education of the public in the learning and study of the language of Arabic, Arabic culture, languages related to Arabic and languages in general through both extra-curricular classes, state education system, post-secondary education, and private education establishments.

Strategy

Birmingham Arabic School believes that the success of our community inherently lies in the achievement of our children.

We feel strongly that real academic progress is founded on a secure platform of all-round healthy development and aided by positive role models who embody the values we aspire our children to have.

This all-round development includes both the intellectual and physical aspect of emotional and spiritual development. We believe promoting these aspects of humanity will catalyse community cohesion, helping to create and sustain communities where all members are valued and work together for the common good.

Our aim is to promote a caring, secure, and nurturing environment instilling a strong sense of awareness of the universality of the Islamic faith.

We will empower children with the desire to learn about and celebrate diversity through each other's experiences, achievements, and contributions to the local community and through a focus on the common good for all.

Our contribution to society and social cohesion is well recognised due to our successful work with the, local schools and the local community groups.

What we do:

The school aims to provide moral and academic excellence in a caring and secure environment. We believe that through the partnership of good governance, dedicated staff, good working environment, and caring parents we can provide a balanced opportunity for the realisation of our children's full potential.

Our school values prevail through everything we do: in the moral, the academic and the professional.

These values foster a responsible and caring attitude in our pupils, towards the fellow members of our community and society at large. This includes good manners and behaviour towards parents, as well as a deep respect and sense of duty towards the world we inhabit and the resources.

Birmingham Arabic School provides a sound Arabic and Islamic education. Our curriculum aims to equip children with a solid foundation to prepare them for success in whatever they wish to do, time management is key to success.

Our fees are set at an affordable and reasonable level to ensure the financial viability of the school and at a level that is consistent with our aim of providing an excellent education to our pupils. Also, we take into consideration the situation of parents with limited financial resources or those with more than two children in the school, where certain discounts will apply depending on the individual case.

Distance learning was introduced for those who live too far from the school or even outside Birmingham city, and for those who cannot offered a place due to full classes. This scheme proved to extremely helpful for those who participated. Since it provided them with a mean to receive reasonable level of education.

Our school welcomes pupils from all backgrounds. To admit a prospective pupil, we need to be satisfied that our school will be able to educate and develop a prospective pupil to the best of their potential. Assessments are undertaken to determine which level the pupil could be placed in as the school is based on academic level rather than age. A pupil goes through to the next stage by passing the three term exams. The levels are Reception A through to A-level.

An individual's economic status, gender, ethnicity, or race do not form part of our assessment processes. The school is committed to safeguarding and promoting the welfare of our pupils and expects all staff and volunteers to share this commitment.

Parents are given regular information about their child's academic progress through parent evenings.

Strive to continue delivering high quality teaching even during challenging times like the pandemic. To achieve this goal, the school very quickly has developed its online teaching system including the teaching materials and the delivery mechanism. All resources were provided including computers, laptops, educational links, and teacher training sessions.

Activities during the year

- 1- With the new policy of Joseph Chamberlain College that their buildings will no longer be available for weekends schools' lettings starting from September 2022. Birmingham Arabic School had to find an alternative venue to conduct its teaching.
- 2- We have carried out extensive search for alternative venue by surveying all colleges, secondary schools and large building that can be used for our school from September 2022. Many letters were sent, and meetings carried out with those who have responded and, finally Moseley School and Sixth Form (MSSF) management has agreed a contract for their Building B to be used by our school starting September 2022.
- 3- Existing parents were informed about the new arrangement and the school has started its teachings at Moseley School and Sixth Form (MSSF) in September 2022. Moseley School and Sixth Form (MSSF) has better facilities than Joseph Chamberlain College (JCC) building in terms of available classrooms, spaces for children to play during break times, the canteen for having lunches, and car parking facilities for both staff and parents.
- 4- With good publicity about the new building and the commitment to resume face to face teachings we have managed to increase the student intake by around 35% compared to the online teaching during the COVID pandemic period. The school has benefited from the full-time online teaching during the COVID pandemic period by sustaining a stable and committed parents for about 200 students.
- 5- Establish good working relationship with the management team of Moseley School and Sixth Form and carry out normal teaching activities each Saturday from 10am to 3pm for all levels from receptions to GCSE, carry out the termly and end of year exams with very good success rates. Also, we had classes for GCSE level with 36 students, extra teaching hours were provided, by extending to 4pm during Saturdays and booking other venues for extra teaching days. This has produced very good results where two thirds of the students achieved grades 8 to 9 while the rest achieved grade 7.
- 6- In collaboration with **Corinium Academic Solutions**, Birmingham Arabic school managed to secure funding from **Qatar Foundation International (QFI)** to sponsor four of our teachers to attend the **Certificate in Arabic Teaching (CAT)** course. The Certificate in Arabic Teaching (CAT) is an accredited modular online course for teachers of Arabic as a second language and is open to teachers and potential teachers internationally. CAT is taught in *both* Arabic and English and can be used as either a standalone teaching qualification or for Continuing Professional Development (CPD). Corinium is an international educational consultancy specializing in teacher education and development, incorporated in the UK, with offices in Tewkesbury and London, but with core team of consultants is based throughout the world.
- 7- During this year we enrolled few students with learning difficulties and special needs, particularly those with autism spectrum disorder (ASD), attention deficit disorder (ADD), and attention deficit hyperactivity (ADHD). We had two qualified teachers who are trained to handle such cases. Also, we have adopted the "inclusive education approach" where such students are kept within their relevant main classes and not segregated in special classrooms. Results were very good in terms of their learning abilities improvement, communicating with other classmates, and general happiness/wellbeing.

Challenges:

The main challenges that the school faced during this academic year include:

- 1- To recover from the extremely stressful conditions caused by COVID-19 pandemic for everyone, including parents, teachers, and management staff.
- 2- Making plans and adaptations to go back to smooth and effective face-to-face teaching in the new venue that has different sets of operating conditions than those at JC college.
- 3- With the economic climate caused by COVID, energy crises, and increased cost of living some parents still faced difficulties to pay the school fees, which we had to make some adjustments for them so that their children can carry on their education.
- 4- A major challenge that we faced this year is that JC College has informed all schools which operate on its premises that from September 2022, the college will stop offering its premisses for weekend schools. Therefore, we faced the challenge of finding a new venue that can offer us all the facilities we need, which proved to be very challenging.

Our Impact and value to the community

- The provision of efficient and cost-effective face to face teaching that extends from receptions to GCSE level in Arabic language has benefited many parents who are very keen to teach their children Arabic language during Saturdays.
- School fees were adjusted to reflect parents' economical situations in such difficult times.
- Many parents have benefited from our school teaching even from outside Birmingham area like Dudley, Halesowen, Wolverhampton, and Coventry.
- Coming back to face-face teaching made a lot of difference to many families, since their children were happier to go back and enjoy direct teaching, meeting with their friends and have happy times.
- The provision of teaching to some disadvantaged children who have some learning difficulties and special needs made a lot of difference to those children and their families.
- The school cooperates and supports other supplementary schools both in knowledge transfer and teaching materials.

Building for the Future – 2023 into 2024

- Work closely and effectively with Moseley School and Sixth Form (MSSF) management to ensure long lasting relationship which will provide the school with security and future development.
- Continue to improve teaching materials and teachers experience to ensure delivering positive and productive teaching environment.
- Assess the possibility of establishing A level teaching in Arabic language.
- Carry on searching and applying for funding opportunities to further support school activities and expansion.
- Assess the current program of teaching special needs children, including teachers' performance, children learning and happiness, health and safety issues, parents feedback, and make plans for future expansion.
- Consider the possibility of opening new branches for the school at other localities.

Public benefit that is provided by the charity.

In setting out our objectives and planning our activities the Trustees have given careful consideration to the Charity Commission's guidance on public benefit. The main focus of our activities is intended to provide the facilities for the community of Birmingham.

Name, registered office and constitution of the charity

The full name of the charity is Birmingham Arabic School.

Charity Number	1166742
Registration Date	26 th April 2016
Principle and Registered Address	16 Woodleigh Avenue Birmingham B17 ONJ Email: birmingham-arabic-school@live.co.uk
Board of Trustees	Dr Saad Mustafa Mahmoud Dr Adel Abdul Sabir Mohamed Sabir Dr Mohamed Al Hamamy
Accountants	Virtus Financial Services Chartered Certified Accountants
Bankers	Lloyds Bank, Birmingham

Structure, Governance and Management

The current working trustees are responsible for the general control and management of the charity. These members give their time freely and receive no remuneration or other financial benefits. The members have a quarterly meeting and are responsible for all decisions taken in relation to running the Birmingham Arabic School and activities provided by the charity.

The day to day running of Birmingham Arabic School is undertaken by the trustees and the head teacher who oversees educational, pastoral and administrative functions with four administrative representatives to:

- Ensure the vision and values of the Birmingham Arabic School is reflected.
- Review and benchmark the School's curriculum, teaching practices and examination results.
- Ensure the school is compliant to the Independent School Standard regulations – guidance given by the National Resource Centre for Supplementary Education
- Ensure the range of co-curricular activities available to our pupils is stimulating and challenging.

Risk Management

The Trustees and are satisfied that all systems are in place or arrangements are in hand to manage the risks that have been identified, having ensured segregation of duties. In particular Insurance cover is in place and the finances of the school are kept under review.

Appropriate Disclosure and Barring Service (DBS) checks, supported by regularly reviewed policies are made for all those who work with children or other vulnerable groups within the school.

Health and Safety

The health and wellbeing of our team and pupils remains a priority, measures have been put in place for regular monitoring and assessments to keep our members and guests safe.

Also, during this face-to-face teaching, safeguarding students during class times was taken very seriously through:

- 1- Safeguarding regulations were issued to all parents regarding how to deal with the classes and teachers.
- 2- Teachers were trained on how to apply these safeguarding regulations and what to do in cases of possible breach of these regulations.
- 3- Two teachers were assigned to each online classroom, where one teacher is responsible for carrying out the main teaching duties, and the other teacher is responsible for the safeguarding task.
- 4- Also, during the come-back-to-face teaching in this academic year, the school placed all the required measures to ensure clean and safe working environments for all children, teachers, and staff.

Nature of the Governing Document and constitution of the charity

The Charity is a charitable incorporated organisation and governed by the governing document. There are no restrictions in the governing document on the operation of the charity or on its investment powers, other than those imposed by charity law.

Recruitment and appointment of new trustees

The process involves determining the optimum skills, knowledge and experience mix for the: current operational climate and needs, identifying potential members, promoting, and explaining the activities of the Board to potential members. Quality, characteristics, and qualifications are decided upon when selecting members of the Board of Trustees.

Relationships between the charity and related parties

The induction of new Trustees would include an explanation of the function of the Board of Trustees and appointing a mentor for the new member to the Board of Trustees. An overview of the organisation and its activities is provided. On-going appropriate training is recommended.

The contribution of volunteers

Like the past many years, before the COVID-19, and with face to face teaching the Birmingham Arabic School had many volunteers who were involved in the school activities and willingly gave their time freely. Also, the Trustees are professionals in their respective fields and they, together with the office bearers, continue to manage the association on a completely voluntary basis with guidance from the Charity Commission.

Financial Review

Overview

The charity continues to benefit from a steady income stream from its charitable activities (education), the charity raised £109k (2022: £66k). All of the income comes primarily from the charitable activities (education).

Over this past period, the charity spent £145k (2022: £65k). This is due to an increase in our charitable activities, which was significantly more than income.

The Statement of Financial Activities show incoming resources for the year of a net outflow of £36K, (2022: inflow £1k), the majority of the expenditure is spent on delivering the charitable activities as stated in the Charity's aims and objectives.

Support costs

Support costs are vital for effective charity management to ensure our beneficiaries benefit from effective charitable activities. The charity invests appropriately in its infrastructure to prevent loss, fraud of entrusted funds. We aim to maintain a sensible ratio of charitable activity to support costs to guard the charity against over-ambition.

Reserves Policy

Definition

The term "Reserves" is used to describe that part of a charity's income funds that is freely available for its operating purposes not subject to commitments, planned expenditure and spending limits. Reserves do not include endowment funds, restricted funds and designated funds.

The trustees have resolved to establish reserves to provide for future activities, and to provide funding for the expected expenditure for six months ahead. The policy on reserves is that the existing assets are retained to produce income which is wholly utilised to support existing activities. There is no intention in the long term to either increase or reduce the capital significantly. This policy is justified in that it is necessary to preserve income at the present levels in order to maintain the activities of the charity.

The principal funding sources is income generated through charitable activities primarily. The board of trustees are satisfied that the charity's assets are available and adequate to fulfil its obligations in respect of each fund.

Availability and adequacy of assets of each of the funds

The trustees are satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Free Reserves

The Charity as at 31st July 2023 had free reserves of £19k (2022: £55k). The charity's focus is on cashflow for financial sustainability. The charity's activities are managed in accordance with cash-flow available.

The trustees are monitoring forecasts of income and expenditure planned, assessing future needs, opportunities and contingencies.

Transactions and Financial position

The financial statements are set out on pages 16 to 22..

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Section IA of FRS102 and the Companies Act 2006. As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the best practice and prepare the accounts according to the Statement of Recommended Practice and Section IA of FRS102.

In particular, charity law requires the Directors/Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

To prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Directors/Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the charity legislation. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Directors/Trustees are also responsible for the contents of the Trustees' report, and the accountant preparing the accounts has no responsibilities in relation to the Trustees' report.

Audit Exemption

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

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

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

This report was approved by the board of trustees on 29th May 2024

Saad Mahmoud

Dr Saad Mustafa Mahmoud

Trustee

Report of the Independent Examiner to the trustees on the accounts of the Charity for the year ended 31 July 2023

We report on the financial statements of the charity on pages 16 to 22.

Respective responsibilities of directors and examiner

The 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 under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income did not exceed £1,000,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

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

examine the accounts under section 145 of the 2011 Act

to follow the procedures laid down in the general Directions given by the Charities Commission under section 145(5)(b) of the 2011 Act

to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 in the next statement.

Independent Examiner's Statement

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

(1) which gives me reasonable cause to believe that in any material respect of 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.

The Examiner's relevant professional qualification is: Chartered Certified Accountant

Virtus FS

Chartered Certified Accountants
Birmingham

The date upon which this report was completed is: 29th May 2024

Birmingham Arabic School
Charity Number: 1166742
Statement of Financial Activities
for the year ended 31 July 2023

	Notes	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		2023 £	2023 £	2023 £	2022 £
Income					
Donations	3	-	-	-	-
Charitable Activities		109,297	-	109,297	66,392
Total Income		109,297	-	109,297	66,392
Expenditure					
Charitable activities	4	145,137	-	145,137	65,199
Total Expenditure		145,137	-	145,137	65,199
Net Income and Net Movement in funds for the year		(35,840)	-	(35,840)	1,193
Reconciliation of funds					
<i>Total funds brought forward</i>		55,335	-	55,335	54,142
Total Funds carried forward	9	19,495	-	19,495	55,335

All activities derive from continuing operations

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 18 to 22 form an integral part of these accounts.

Charity Balance Sheet
Birmingham Arabic School
Charity Number: 1166742

Balance Sheet as at 31 July 2023

	Notes	2023 £	2022 £
<i>The assets and liabilities of the charity :</i>			
Fixed assets			
Tangible assets	7	-	325
Total fixed assets		-	325
Current assets			
Debtors	8	979	5,983
Cash at bank and in hand		24,042	51,611
Total current assets		25,021	57,594
Liabilities:-			
Creditors falling due within one year	9	(5,526)	(2,583)
Net current assets		19,495	55,010
Total assets less current liabilities		19,495	55,335
Net assets including pension asset / liability		19,495	55,335
<i>The funds of the charity :</i>			
Unrestricted income funds		19,495	55,335
Restricted income funds		-	-
Total charity funds	10	19,495	55,335

Saad Mahmoud

Dr S M Mahmoud
Trustee

Approved by the board of trustees on 29th May 2024

The notes on pages 18 to 22 form an integral part of these accounts.

Notes to the accounts

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation of the accounts

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Section IA of FRS102 and Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). The charity has taken advantage of the exemption from the requirement to produce a cash flow statement.

Birmingham Arabic Schools meets the definition of a public entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction unless otherwise stated in the relevant accounting policy note.

b) Preparation of the accounts on a going concern basis

The trustees consider there are no material uncertainties about the charity's ability to continue as a going concern.

There were no key judgements made by the trustees which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next accounting period.

c) Income

Income is recognised where the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

d) Expenditure and irrevocable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities, includes the costs undertaken to further the purposes of the charity and their associated costs.
- Raising funds, where the charity incurs costs of fundraising costs.
- Support costs of activities for charitable purposes comprising any costs including salary costs of any staff that are involved with supporting the charitable activities.
- Governance costs shall include all expenditure directly incurred in the management of the charity's assets and compliance with charitable and statutory requirements.

The methods and principles for the allocation and apportionment of all costs between the different activity categories of resources set out above are:-

Notes to the accounts (continued)

There are a number of costs, where it is impracticable to allocate these costs precisely between administration and charitable expenditure and the trustees have allocated such costs on the basis of reasonable estimates as follows: On the basis of salary costs and estimated time spent on different activities.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

e) Tangible fixed assets

Individuals fixed assets costing £500 or more are capitalised at costs and depreciated over their estimated useful economic life on a straight line basis.

Computer and Office equipment	25%
-------------------------------	-----

f) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

g) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments in short term deposit accounts.

h) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and Provisions are normally recognised at their settlement amount after allowing for any trade Discounts due.

i) Taxation

The charity meets the criteria and tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore meets the definition of a charitable company for UK taxation purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within the categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992. No corporation tax liability arises in the accounts.

j) Funds Accounting

Funds held by the charity are:

- Restricted funds – these are funds which are subject to specific conditions imposed by the donors or when funds are raised for a particular restricted purpose. The Charity at present holds no restricted funds.
- Unrestricted funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Notes to the accounts (continued)

1. Surplus for the financial year

	2023	2022
	£	£
This is stated after crediting:		
Revenue from ordinary activities	109,297	66,392

2. Expenses paid to trustees

	2023	2022
	£	£
The aggregate amount of expenses paid to trustees was	Nil	Nil

3. Income

	Educational Services	2023 Total	2022 Total
	£	£	£
<i>Income from</i>			
Donations	-	-	-
Charitable Activities	109,297	109,297	66,392
Total Income	109,297	109,297	66,392

Notes to the accounts (continued)

Expenditure

Charitable activities	145,137	145,137	66,199
Total Expenditure	<u>145,137</u>	<u>145,137</u>	<u>65,199</u>
Net Income by activity	<u>(35,840)</u>	<u>(35,840)</u>	<u>1,193</u>

4. Analysis of charitable expenditure by activity

	Educational Services	Total 2023	Total 2022
Nature of charitable expenditure	£	£	£
Activities undertaken directly	104,698	104,698	56,302
Support costs of charitable activities (see Note 5)	40,438	40,438	8,897
Total charitable expenditure analysed by activity	<u>145,137</u>	<u>145,137</u>	<u>65,199</u>

5. Analysis of Total Support Costs by Activity

	General Support	Total 2023	Total 2022
Nature of support costs	£	£	£
Educational Support Costs	39,088	39,088	7,187
Governance Costs	1,350	1,350	1,710
Total support costs analysed by activity	<u>40,438</u>	<u>40,438</u>	<u>8,897</u>

Notes to the accounts (continued)

6. Staff Costs and Emoluments

The Charity had no employees in 2023 and 2022.

Volunteers have donated an unquantifiable amount of time to Birmingham Arabic School of which is impossible to reflect.

There were no fees or other remuneration to the trustees.

There were no employees with emoluments in excess of £60,000 per annum.

7. Tangible Fixed Assets

	Fixtures, fittings and office equipment	Total
Cost		
As at 1st August 2022	1,298	1,298
Additions	-	-
As at 31st July 2023	1,298	1,298
Accumulated Depreciation		
As at 1st August 2022	(975)	(975)
Charge for the period	(325)	(325)
As at 31st July 2023	(1298)	(1298)
Net Book Value		
As at 31st July 2022	325	325
As at 31st July 2023	0	0

8. Debtors:

	2023 £	2022 £
Trade Debtors – Student Fees	979	5,983

9. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	3,850	2,583
Other creditors	1,676	0
	5,526	2,583

10. Analysis of assets and liabilities representing funds

At 31 July 2023	Unrestricted funds	Restricted Funds	Total Funds
	£	£	£
Tangible Fixed Assets	-	-	-
Current Assets	25,021	-	25,021
Current Liabilities	(5,526)	-	(5,526)
	19,495	-	19,495

At 31 July 2022	Unrestricted funds	Restricted Funds	Total Funds
	£	£	£
Tangible Fixed Assets	325	-	325
Current Assets	57,594	-	57,594
Current Liabilities	(2,583)	-	(2,583)
	55,335	-	55,335

The individual funds included above are :-

	Funds at 2022	Movements in Funds as below	Transfers Between Funds	Funds at 2023
	£	£	£	£
Charitable activities	55,335	(35,840)	-	19,495
	55,335	(35,840)	-	19,495

Analysis of movements in funds as shown in the table above

	Incoming Resources	Outgoing Resources	Gains & Losses	Movement In funds
	£	£	£	£
	109,297	145,137	-	(35,840)
	109,297	145,137	-	(35,840)

11. Endowment Funds

The charity had no endowment funds in the year ended 2023 (2022: £Nil).

BIRMINGHAM ARABIC SCHOOL

England & Wales - Charity number 1166742

Accounts

Registered Charity Number 1166742

Birmingham Arabic School

Annual Report & Financial Statements

31st July 2022

Birmingham Arabic School

Annual Report & Financial Statements

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Report of the Trustees for the year ended 31st July 2022

Introduction

The trustees present their annual report and accounts for the year ended 31st July 2022.

The Board of Trustees are satisfied with the performance of Birmingham Arabic School during the year and the position on 31st July 2022. The Board consider that Birmingham Arabic School is in a stable position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations. The trustees have considered the going concern assumption and are not aware of any significant doubts about the charity's ability to continue as a going concern.

The Board of Trustees acknowledges that over the past few years the charity sector has encountered unprecedented challenges, in these times and applauds all members of Birmingham Arabic School for continuously showing unfaltering endeavours to help make it a better society.

The Board of Trustees would like to extend sincere thanks to its valued pupils, parents and volunteers for their ongoing dedication and hope to grow as a charitable entity adding value and enhancing the lives of individuals and communities.

Objectives, Aims and Activities of the Charity

Aims and Objectives

We work to:

Advance the education of the public in the learning and study of the language of Arabic, Arabic culture, languages related to Arabic and languages in general through both extra-curricular classes, state education system, post-secondary education and private education establishments.

Strategy

Birmingham Arabic School believes that the success of our community inherently lies in the achievement of our children.

We feel strongly that real academic progress is founded on a secure platform of all-round healthy development and aided by positive role models who embody the values we aspire our children to have.

This all-round development includes both the intellectual and physical aspect of emotional and spiritual development. We believe promoting these aspects of humanity will catalyse community cohesion, helping to create and sustain communities where all members are valued and work together for the common good.

Our aim is to promote a caring, secure and nurturing environment instilling a strong sense of awareness of the universality of the Islamic faith

We will empower children with the desire to learn about and celebrate diversity through each other's experiences, achievements and contributions to the local community and through a focus on the common good for all.

Our contribution to society and social cohesion is well recognised due to our successful work with the, local schools and the local community groups.

Therefore, part of the school strategy is to continue delivering its teachings despite all the challenges faced during the COVID pandemic.

What we do:

The school aims to provide moral and academic excellence in a caring and secure environment. We believe that through the partnership of good governance, dedicated staff and caring parents we can provide a balanced opportunity for the realisation of our children's full potential.

Our school values prevail through everything we do: in the moral, the academic and the professional.

These values foster a responsible and caring attitude in our pupils, towards the fellow members of our community and society at large. This includes good manners and behaviour towards parents, as well as a deep respect and sense of duty towards the world we inhabit and the resources.

Birmingham Arabic School provides a sound Arabic and Islamic education. Our curriculum aims to equip children with a solid foundation to prepare them for success in whatever they wish to do, time management is key to success.

Our fees are set at an affordable and reasonable level to ensure the financial viability of the school and at a level that is consistent with our aim of providing an excellent education to our pupils. Also, we take into consideration the situation of parents with limited financial resources or those with more than two children in the school, where certain discounts will apply depending on the individual case.

Distance learning was introduced for those who live too far from the school or even outside Birmingham city, and for those who cannot offered a place due to full classes. This scheme proved to extremely helpful for those who participated. Since it provided them with a mean to receive reasonable level of education.

Our school welcomes pupils from all backgrounds. To admit a prospective pupil, we need to be satisfied that our school will be able to educate and develop a prospective pupil to the best of their potential. Assessments are undertaken to determine which level the pupil could be placed in as the school is based on academic level rather than age. A pupil goes through to the next stage by passing the three term exams. The levels are Reception A through to A-level.

An individual's economic status, gender, ethnicity, or race do not form part of our assessment processes. The school is committed to safeguarding and promoting the welfare of our pupils and expects all staff and volunteers to share this commitment.

Parents are given regular information about their child's academic progress through parent evenings.

Strive to continue delivering high quality teaching even during challenging times like the pandemic. To achieve this goal, the school very quickly has developed its online teaching system including the teaching materials and the delivery mechanism. All resources were provided including computers, laptops, educational links, and teacher training sessions.

Activities during the year

- 1- During this year and with the COVID pandemic related issues, and to ensure stable teaching process with no interruptions or breakages in between, the school adopted full online teaching for the first two terms. Where we have significantly benefited from the experience that we have developed during the first lock down period.
- 2- With extensive negotiation with Joseph Chamberlain College Principle, we managed to secure access to Joseph Chamberlain College (JCC) building during the last term of this year and carry out face to face teachings.
- 3- After almost two years of online teaching and coming back to face-to-face teachings, engage with the parents to ensure that they provide their children with all the requirements for the face-to-face teaching and to follow all the health and safety guidelines.
- 4- Carry out certificate delivery process for the last year GCSE students, were certificates placed in a recorded delivery envelope and posted to parents.
- 5- Carry out extensive search for funding calls, participate in the seminars and zoom meetings of the funding organizations. Made one funding application, but it was not successful.
- 6- Around early June, we had a meeting with JCC Principle and were informed that due to their own restraints, Joseph Chamberlain College building will no longer available for weekend lettings, therefore, all weekends' schools including Birmingham Arabic School will have to find another alternative for their teaching venues starting from September 2022.
- 7- Immediately after this meeting we started surveying all colleges, secondary schools and large building that can be used for our school from September 2022.

Achievements:

The main achievements during this year are:

- During the first two terms of this academic year: to avoid any disruptions related to COVID pandemic issues and ensure continuous and sustainable teaching process, the school has opted for the online teaching method. During these two terms the school has developed its online teaching system, including: 1- the provision of the required number of zoom licences for all teachers and admin staff (around 50 licence).
- Every class has two teachers using one zoom link, this zoom link is emailed separately to the parents of each class in advance every Saturday, where it will be used to carry out the teaching process deliver the teaching materials.
- With many parents having more than one child in the school, which created challenges to them trying to provide the required equipment and space for all their children at the same time. Therefore, the school has opted for two teaching periods during the day, where classrooms from year one to year three will start from 9-12 am and the rest will carry on from 12-4 pm. This will allow parents to provide each group age with what they need.
- Establish Sunday zoom classes for receptions.
- The students carried out their homework tasks, scanned it, and returned to the teachers via emails for marking.
- The school has developed all the required teaching materials in terms of Power points, Words, pdfs and audio files to be delivered through this online teaching, and all the required logistics for delivering this material.
- We successfully achieved all the safeguarding requirements and ensuring the staff and children safety through these zoom sessions.

- With extensive negotiation with JCC Principle, we managed to secure access to JCC building during the last term of this year and carry out face to face teachings.
- During this period, special attention was paid to the GCSE stage through extra teaching slots, more mock tests and revision sessions which led to well-trained students and highly confident in handling GCSE exam techniques and environments. Also, arranged the full face-to-face GCSE exams supervised by EDXCEL approved invigilators, which were very happy and satisfied by the management, time keeping and organizations of the exam's procedures.

Challenges:

Uncertainty was the main challenge that the school faced during this academic year:

- 1- To function during extremely stressful conditions caused by the pandemic for everyone, including parents, teachers, and management staff.
- 2- With COVID-19 risks the JCC College was unable to decide if Birmingham Arabic School can come back to the college building in September 2022 for the coming academic year to resume its face-to-face teaching.
- 3- Making plans and adaption to go back to smooth and effective face-to-face teaching since JC college allowed the school to go back during the last term of this academic year.
- 4- With the economic climate caused by COVID, some parents still faced difficulties to pay the school fees, which we had to make some adjustments for them so that their children can carry on their education.
- 5- A major challenge that we faced this year is that JC College has informed all schools which operate on its premisses that from September 2022, the college will stop offering its premisses for weekend schools. Therefore, we are faced the challenge of finding a building that can offer us all the facilities we need, which proved to be very difficult.

Our Impact and value to the community

- The development of efficient and cost-effective online teaching program has allowed many parents to benefit from this teaching system without the need to travel and to provide for other requirements.
- School fees were adjusted to reflect parents' economical situations in such difficult times.
- The provision of free of charge, quality online teaching for 338 students during the pandemic hard and stressful time had a major positive impact on the students' families and added good value for the community.
- Many parents have benefited from our school teaching system even from outside Birmingham area, like Wolverhampton, Coventry, and London area.
- With the come back to face-face teaching on the last term of the academic year made a lot of difference to many families, since their children were happier to go back and enjoy direct teaching, meeting with their friends and have happy times.

Building for the Future – 2022 into 2023

- Learning from the lockdown experience, to further develop and improve the online teaching process through:
 - 1- Enhancing the teaching materials to be more suitable and effective for this kind of teaching system.
 - 2- Further improve teacher experience in delivering direct online teaching through training on how to use the best available online teaching platforms and how to create positive and productive interactive teaching environment.
 - 3- Establish two parallel running teaching systems:1- one for the face-to-face teaching, 2- another one for parents who cannot join the face-to-face system and they want to carry on with the online system. This will provide the school services to a wider range of the community.
- Since Joseph Chamberlain College will be no longer available for our school from September 2022, continue to search for a new venue for the school that can provide all school needs and allows or future school expansions.
- Carry on searching and applying for funding opportunities to further support school activities and expansion.
- Conduct a feasibility study to assess the ability of the school to provide teaching for special needs children, including providing qualified teachers, providing the suitable environment and teaching materials.

Public benefit that is provided by the charity.

In setting out our objectives and planning our activities the Trustees have given careful consideration to the Charity Commission's guidance on public benefit. The main focus of our activities is intended to provide the facilities for the community of Birmingham.

Name, registered office and constitution of the charity

The full name of the charity is Birmingham Arabic School.

Charity Number	1166742
Registration Date	26 th April 2016
Principle and Registered Address	54-68 Bissell Street Birmingham B5 7HP Email: birmingham-arabic-school@live.co.uk
Board of Trustees	Dr Saad Mustafa Mahmoud Dr Adel Abdul Sabir Mohamed Sabir Dr Mohamed El Hamamy
Accountants	Virtus Financial Services Chartered Certified Accountants
Bankers	Lloyds Bank, Birmingham

Structure, Governance and Management

The current working trustees are responsible for the general control and management of the charity. These members give their time freely and receive no remuneration or other financial benefits. The members have a quarterly meeting and are responsible for all decisions taken in relation to running the Birmingham Arabic School and activities provided by the charity.

The day to day running of Birmingham Arabic School is undertaken by the trustees and the head teacher who oversees educational, pastoral and administrative functions with four administrative representatives to:

- Ensure the vision and values of the Birmingham Arabic School is reflected
- Review and benchmark the School's curriculum, teaching practices and examination results.
- Ensure the school is compliant to the Independent School Standard regulations – guidance given by the National Resource Centre for Supplementary Education
- Ensure the range of co-curricular activities available to our pupils is stimulating and challenging.

Risk Management

The Trustees and are satisfied that all systems are in place or arrangements are in hand to manage the risks that have been identified, having ensured segregation of duties. In particular Insurance cover is in place and the finances of the school are kept under review.

Appropriate Disclosure and Barring Service (DBS) checks, supported by regularly reviewed policies are made for all those who work with children or other vulnerable groups within the school.

Health and Safety

The health and wellbeing of our team and pupils remains a priority, measures have been put in place for regular monitoring and assessments to keep our members and guests safe.

Also, during this online teaching, safeguarding students during class times was taken very seriously through:

- 1- Safeguarding regulations were issued to all parents regarding how to deal with the classes and teachers.
- 2- Teachers were trained on how to apply these safeguarding regulations and what to do in cases of possible breach of these regulations.
- 3- Two teachers were assigned to each online classroom, where one teacher is responsible for carrying out the main teaching duties, and the other teacher is responsible for the safeguarding task.
- 4- Also, during the come-back-to-face teaching during the last term of this academic year, the school placed all the required measures to ensure clean and safe working environments for all children, teachers and staff.

Nature of the Governing Document and constitution of the charity

The Charity is a charitable incorporated organisation and governed by the governing document. There are no restrictions in the governing document on the operation of the charity or on its investment powers, other than those imposed by charity law.

Recruitment and appointment of new trustees

The process involves determining the optimum skills, knowledge and experience mix for the: current operational climate and needs, identifying potential members, promoting and explaining the activities of the Board to potential members. Quality, characteristics and qualifications are decided upon when selecting members of the Board of Trustees.

Relationships between the charity and related parties

The induction of new Trustees would include an explanation of the function of the Board of Trustees and appointing a mentor for the new member to the Board of Trustees. An overview of the organisation and its activities is provided. On-going appropriate training is recommended.

The contribution of volunteers

Over the past years with face to face teaching the Birmingham Arabic School had many volunteers who were involved in the school activities and willingly gave their time freely. But with the lockdown restrictions and the online teaching, the role of the volunteers became extremely limited, therefore the school did not have any volunteers this year. Also, the Trustees are professionals in their respective fields and they, together with the office bearers, continue to manage the association on a completely voluntary basis with guidance from the Charity Commission.

Financial Review

Overview

The charity continues to benefit from a steady income stream from its charitable activities (education), the charity raised £66k (2021: £62k). All of the income comes primarily from the charitable activities (education).

Over this past period, the charity spent £65k (2021: £80k). This is largely due to an increase in our charitable activities.

The Statement of Financial Activities show incoming resources for the year of a net inflow of £1K, (2021: (£18k)), the majority of the expenditure is spent on delivering the charitable activities as stated in the Charity's aims and objectives.

Support costs

Support costs are vital for effective charity management to ensure our beneficiaries benefit from effective charitable activities. The charity invests appropriately in its infrastructure to prevent loss, fraud of entrusted funds. We aim to maintain a sensible ratio of charitable activity to support costs to guard the charity against over-ambition.

Reserves Policy

Definition

The term "Reserves" is used to describe that part of a charity's income funds that is freely available for its operating purposes not subject to commitments, planned expenditure and spending limits. Reserves do not include endowment funds, restricted funds and designated funds.

The trustees have resolved to establish reserves to provide for future activities, and to provide funding for the expected expenditure for six months ahead. The policy on reserves is that the existing assets are retained to produce income which is wholly utilised to support existing activities. There is no intention in the long term to either increase or reduce the capital significantly. This policy is justified in that it is necessary to preserve income at the present levels in order to maintain the activities of the charity.

The principal funding sources is income generated through charitable activities primarily. The board of trustees are satisfied that the charity's assets are available and adequate to fulfil its obligations in respect of each fund.

Availability and adequacy of assets of each of the funds

The trustees are satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Free Reserves

The Charity as at 31st July 2022 had free reserves of £55k (2021: £54k). The charity's focus is on cashflow for financial sustainability. The charity's activities are managed in accordance with cash-flow available.

The trustees are monitoring forecasts of income and expenditure planned, assessing future needs, opportunities and contingencies.

Transactions and Financial position

The financial statements are set out on pages 16 to 23.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Section IA of FRS102 and the Companies Act 2006. As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the best practice and prepare the accounts according to the Statement of Recommended Practice and Section IA of FRS102.

In particular, charity law requires the Directors/Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

To prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Directors/Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the charity legislation. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Directors/Trustees are also responsible for the contents of the Trustees' report, and the accountant preparing the accounts has no responsibilities in relation to the Trustees' report.

Audit Exemption

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

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

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

This report was approved by the board of trustees on 29th May 2023

Dr Saad Mustafa Mahmoud

Trustee

Report of the Independent Examiner to the trustees on the accounts of the Charity for the year ended 31 July 2022

We report on the financial statements of the charity on pages 16 to 23.

Respective responsibilities of directors and examiner

The 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 under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income did not exceed £1,000,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

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

examine the accounts under section 145 of the 2011 Act

to follow the procedures laid down in the general Directions given by the Charities Commission under section 145(5)(b) of the 2011 Act

to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 in the next statement.

Independent Examiner's Statement

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

(1) which gives me reasonable cause to believe that in any material respect of 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.

The Examiner's relevant professional qualification is: Chartered Certified Accountant

Virtus FS

Chartered Certified Accountants
Birmingham

The date upon which this report was completed is: 29th May 2023

Birmingham Arabic School
Charity Number: 1166742
Statement of Financial Activities
for the year ended 31 July 2022

		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Notes	2022 £	2022 £	2022 £	2021 £
Income					
Donations	3	-	-	-	-
Charitable Activities		66,392	-	66,392	61,527
Total Income		66,392	-	66,392	61,527
Expenditure					
Charitable activities	4	65,199	-	65,199	79,645
Total Expenditure		65,199	-	65,199	79,645
Net Income and Net Movement in funds for the year		1,193	-	1,193	(18,118)
Reconciliation of funds					
<i>Total funds brought forward</i>		54,142	-	54,142	72,260
Total Funds carried forward	9	55,335	-	55,335	54,142

All activities derive from continuing operations

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 18 to 23 form an integral part of these accounts.

Charity Balance Sheet
Birmingham Arabic School
Charity Number: 1166742

Balance Sheet as at 31 July 2022

	Notes	2022 £	2021 £
<i>The assets and liabilities of the charity :</i>			
Fixed assets			
Tangible assets	7	325	649
Total fixed assets		<u>325</u>	<u>649</u>
Current assets			
Debtors	8	5,983	1,565
Cash at bank and in hand		<u>51,611</u>	<u>55,021</u>
Total current assets		<u>57,594</u>	<u>56,587</u>
Liabilities:-			
Creditors falling due within one year	9	(2,583)	(3,093)
Net current assets		55,010	53,493
Total assets less current liabilities		<u>55,335</u>	<u>54,142</u>
Net assets including pension asset / liability		<u>55,335</u>	<u>54,142</u>
<i>The funds of the charity :</i>			
Unrestricted income funds		55,335	54,142
Restricted income funds		-	-
Total charity funds	10	<u>55,335</u>	<u>54,142</u>

Dr S M Mahmoud
Trustee

Approved by the board of trustees on 29th May 2023

The notes on pages 18 to 23 form an integral part of these accounts.

Notes to the accounts

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation of the accounts

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Section IA of FRS102 and Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). The charity has taken advantage of the exemption from the requirement to produce a cash flow statement.

Birmingham Arabic Schools meets the definition of a public entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction unless otherwise stated in the relevant accounting policy note.

b) Preparation of the accounts on a going concern basis

The trustees consider there are no material uncertainties about the charity's ability to continue as a going concern.

There were no key judgements made by the trustees which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next accounting period.

c) Income

Income is recognised where the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

d) Expenditure and irrevocable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities, includes the costs undertaken to further the purposes of the charity and their associated costs.
- Raising funds, where the charity incurs costs of fundraising costs.
- Support costs of activities for charitable purposes comprising any costs including salary costs of any staff that are involved with supporting the charitable activities.

- Governance costs shall include all expenditure directly incurred in the management of the charity's assets and compliance with charitable and statutory requirements.

The methods and principles for the allocation and apportionment of all costs between the different activity categories of resources set out above are:-

Notes to the accounts (continued)

There are a number of costs, where it is impracticable to allocate these costs precisely between administration and charitable expenditure and the trustees have allocated such costs on the basis of reasonable estimates as follows: On the basis of salary costs and estimated time spent on different activities.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

e) Tangible fixed assets

Individuals fixed assets costing £500 or more are capitalised at costs and depreciated over their estimated useful economic life on a straight line basis.

Computer and Office equipment	25%
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f) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

g) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments in short term deposit accounts.

h) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and Provisions are normally recognised at their settlement amount after allowing for any trade Discounts due.

i) Taxation

The charity meets the criteria and tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore meets the definition of a charitable company for UK taxation purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within the categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992. No corporation tax liability arises in the accounts.

j) Funds Accounting

Funds held by the charity are:

- Restricted funds – these are funds which are subject to specific conditions imposed by the donors or when funds are raised for a particular restricted purpose. The Charity at present holds no restricted funds.
- Unrestricted funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Notes to the accounts (continued)

1. Surplus for the financial year

	2022	2021
	£	£
This is stated after crediting:		
Revenue from ordinary activities	66,392	61,527

2. Expenses paid to trustees

	2022	2021
	£	£
The aggregate amount of expenses paid to trustees was	Nil	Nil

3. Income

	Educational Services	2022 Total	2021 Total
	£	£	£
<i>Income from</i>			
Donations	-	-	-
Charitable Activities	66,392	66,392	61,527
Total Income	66,392	66,392	61,527

Notes to the accounts (continued)

Expenditure

Charitable activities	65,199	66,199	79,645
Total Expenditure	<u>65,199</u>	<u>65,199</u>	<u>79,645</u>
Net Income by activity	<u>1,193</u>	<u>1,193</u>	<u>(18,118)</u>

4. Analysis of charitable expenditure by activity

	Educational Services	Total 2022	Total 2021
Nature of charitable expenditure	£	£	£
Activities undertaken directly	56,302	56,302	73,662
Support costs of charitable activities (see Note 5)	8,897	8,897	5,983
Total charitable expenditure analysed by activity	<u>65,199</u>	<u>65,199</u>	<u>79,645</u>

5. Analysis of Total Support Costs by Activity

	General Support	Total 2022	Total 2021
Nature of support costs	£	£	£
Educational Support Costs	7,187	7,187	4,362
Governance Costs	1,710	1,710	1,621
Total support costs analysed by activity	<u>8,897</u>	<u>8,897</u>	<u>5,983</u>

Notes to the accounts (continued)

6. Staff Costs and Emoluments

The Charity had no employees in 2022 and 2021.

Volunteers have donated an unquantifiable amount of time to Birmingham Arabic School of which is impossible to reflect.

There were no fees or other remuneration to the trustees.

There were no employees with emoluments in excess of £60,000 per annum.

7. Tangible Fixed Assets

	Fixtures, fittings and office equipment	Total
Cost		
As at 1st August 2021	1,298	1,298
Additions	-	-
As at 31st July 2022	1,298	1,298
Accumulated Depreciation		
As at 1st August 2021	(650)	(650)
Charge for the period	(325)	(325)
As at 31st July 2022	(975)	(975)
Net Book Value		
As at 31st July 2022	325	325
As at 31st July 2021	649	649

8. Debtors:

	2022 £	2021 £
Trade Debtors – Student Fees	5,983	1,565

9. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	2,583	2,500
Other creditors	-	593
	2,583	3,093

10. Analysis of assets and liabilities representing funds

At 31 July 2022	Unrestricted funds	Restricted Funds	Total Funds
	£	£	£
Tangible Fixed Assets	325	-	325
Current Assets	57,594	-	57,594
Current Liabilities	(2,583)	-	(2,583)
	55,335	-	55,335

At 31 July 2021	Unrestricted funds	Restricted Funds	Total Funds
	£	£	£
Tangible Fixed Assets	649	-	649
Current Assets	56,587	-	56,587
Current Liabilities	(3,093)	-	(3,093)
	54,142	-	54,142

The individual funds included above are :-

	Funds at 2021	Movements in Funds as below	Transfers Between Funds	Funds at 2022
	£	£	£	£
Charitable activities	54,142	1,193	-	55,335
	54,142	1,193	-	55,335

Analysis of movements in funds as shown in the table above

	Incoming Resources	Outgoing Resources	Gains & Losses	Movement In funds
	£	£	£	£
	66,392	65,199	-	1,193
	66,392	65,199	-	1,193

11. Endowment Funds

The charity had no endowment funds in the year ended 2022 (2021: £Nil).

BIRMINGHAM ARABIC SCHOOL

England & Wales - Charity number 1166742

Accounts

Registered Charity Number 1166742

Birmingham Arabic School

Annual Report & Financial Statements

31st July 2021

Birmingham Arabic School

Annual Report & Financial Statements

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Report of the Trustees for the year ended 31st July 2021

Introduction

The trustees present their annual report and accounts for the year ended 31st July 2021.

The Board of Trustees are satisfied with the performance of Birmingham Arabic School during the year and the position on 31st July 2021. The Board consider that Birmingham Arabic School is in a stable position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations. The trustees have considered the going concern assumption and are not aware of any significant doubts about the charity's ability to continue as a going concern.

The Board of Trustees acknowledges that over the past few years the charity sector has encountered unprecedented challenges, in these times and applauds all members of Birmingham Arabic School for continuously showing unfaltering endeavours to help make it a better society.

The combination of several factors resulted in the Financial Statement & Annual Report being completed late. Most significant of these the loss of the schools rented premises which resulted in a significant turnover of pupils and volunteers upon whom the charity relies for smooth operation. With the easing of covid restrictions in the UK, the Schools management and trustees felt, it was only right to reinstate face to face learning before finalising the Annual report. Additionally with the easing of covid restrictions, many professionals whose services we rely upon were undated with prior commitments and were only able to provide a reduced service.

The Board of Trustees would like to extend sincere thanks to its valued pupils, parents and volunteers for their ongoing dedication and hope to grow as a charitable entity adding value and enhancing the lives of individuals and communities.

Objectives, Aims and Activities of the Charity

Aims and Objectives

We work to:

Advance the education of the public in the learning and study of the language of Arabic, Arabic culture, languages related to Arabic and languages in general through both extra-curricular classes, state education system, post-secondary education and private education establishments.

Strategy

Birmingham Arabic School believes that the success of our community inherently lies in the achievement of our children.

We feel strongly that real academic progress is founded on a secure platform of all-round healthy development and aided by positive role models who embody the values we aspire our children to have.

This all-round development includes both the intellectual and physical aspect of emotional and spiritual development. We believe promoting these aspects of humanity will catalyse community cohesion, helping to create and sustain communities where all members are valued and work together for the common good.

Our aim is to promote a caring, secure and nurturing environment instilling a strong sense of awareness of the universality of the Islamic faith

We will empower children with the desire to learn about and celebrate diversity through each other's experiences, achievements and contributions to the local community and through a focus on the common good for all.

Our contribution to society and social cohesion is well recognised due to our successful work with the, local schools and the local community groups.

Therefore, part of the school strategy is to continue delivering its teachings despite all the challenges faced during the COVID pandemic and subsequent lockdowns.

What we do:

The school aims to provide moral and academic excellence in a caring and secure environment. We believe that through the partnership of good governance, dedicated staff and caring parents we can provide a balanced opportunity for the realisation of our children's full potential.

Our school values prevail through everything we do: in the moral, the academic and the professional.

These values foster a responsible and caring attitude in our pupils, towards the fellow members of our community and society at large. This includes good manners and behaviour towards parents, as well as a deep respect and sense of duty towards the world we inhabit and the resources

Birmingham Arabic School provides a sound Arabic and Islamic education. Our curriculum aims to equip children with a solid foundation to prepare them for success in whatever they wish to do, time management is key to success.

Our fees are set at an affordable and reasonable level to ensure the financial viability of the school and at a level that is consistent with our aim of providing an excellent education to our pupils. Also, we take into consideration the situation of parents with limited financial resources or those with more than two children in the school, where certain discounts will apply depending on the individual case.

Distance learning was introduced for those who live too far from the school or even outside Birmingham city, and for those who cannot be offered a place due to full classes. This scheme proved to be extremely helpful for those who participated. Since it provided them with a means to receive a reasonable level of education.

Our school welcomes pupils from all backgrounds. To admit a prospective pupil, we need to be satisfied that our school will be able to educate and develop a prospective pupil to the best of their potential. Assessments are undertaken to determine which level the pupil could be placed in as the school is based on academic level rather than age. A pupil goes through to the next stage by passing the three term exams. The levels are Reception A through to A-level.

An individual's economic status, gender, ethnicity, or race do not form part of our assessment processes. The school is committed to safeguarding and promoting the welfare of our pupils and expects all staff and volunteers to share this commitment.

Parents are given regular information about their child's academic progress through parent evenings.

Strive to continue delivering high quality teaching even during challenging times like the pandemic. To achieve this goal, the school very quickly has developed its online teaching system including the teaching materials and the delivery mechanism. All resources were provided including computers, laptops, educational links, and teacher training sessions.

Activities during the year

- 1- During this year and with the COVID 19 related issues, and to ensure stable teaching process with no interruptions or breakages in between, the school adopted full online teaching for the whole three terms. We have significantly benefited from the experience that we have developed during the first lock down period.
- 2- Engage with the parents to ensure that they provide their children with the required facilities at home like the availability of internet, computers, or laptops and more importantly the proper space at home to ensure safe, efficient, and comfortable learning process. Also, advice and encourage parents to increase their involvement in the children education through providing the required support during the weekdays to carry out their homework tasks.
- 3- Carry out certificate delivery process for the last year GCSE students, where every certificate was placed in a recorded delivery envelope and successfully posted to all parents.
- 4- Carry out few zoom meetings with the college principal to discuss all related issues and possibilities to return for face-to-face teachings.
- 5- We maintain the good relationships with the Chinese school which shares the use of the Joseph Chamberlain college with our school through participating in various zoom meetings to share experience, exchanging knowledge about running a school using the online teaching mode.
- 6- Carry out extensive search for funding calls, participate in the seminars and zoom meetings of the funding organizations. Made one funding application, but it was not successful.

Achievements:

The main achievements during this year are:

- During this academic year, to avoid any disruptions related to COVID 19 issues and ensure continuous and sustainable teaching process, the school has opted for the online teaching method. During this year the school has developed its online teaching system, including:
 - 1- the provision of the required number of zoom licences for all teachers and admin staff (around 50 licence).
 - 2- Every class has two teachers using one zoom link, this zoom link is emailed separately to the parents of each class in advance every Saturday, where it will be used to carry out the teaching process deliver the teaching materials.
 - 3- With many parents having more than one child in the school, which created challenges to them trying to provide the required equipment and space for all their children at the same time. Therefore, the school has opted for two teaching periods during the day, where classrooms from year one to year three will start from 9-12 am and the rest will carry on from 12-4 pm. This will allow parents to provide each group age with what they need.
 - 3- Establish Sunday zoom classes for receptions.
 - 4- The students carried out their homework tasks, scanned it, and returned to the teachers via emails for marking.
 - 5- The school has developed all the required teaching materials in terms of Power points, Words, PDF's, and audio files to be delivered through this online teaching, and all the required logistics for delivering this material.
 - 6- We successfully achieved all the safeguarding requirements and ensuring the staff and children safety through these zoom sessions.

- During this period, special attention was paid to the GCSE stage through extra teaching slots, more mock tests and revision sessions which led to well-trained students and highly confident in handling GCSE exam techniques and environments.
- Throughout this year and with using this new mode of teaching, the school has managed to build very good working and social relationships with parents, where many difficulties were effectively and successfully handled with positive environment for all was achieved.

Challenges:

Uncertainty was the main challenge that the school faced during this academic year:

- 1- Developing the teaching materials and the delivery system for the online teaching during the lockdown period. It was new experience for the school and the timeline to develop and implement it was extremely challenging.
- 2- With COVID-19 risks the JCC College was unable to decide if Birmingham Arabic School can come back to the college building in September 2021 for the coming academic year to resume its face-to-face teaching.
- 3- To function during extremely stressful conditions caused by the pandemic for everyone, including parents, teachers, and management staff.
- 4- Making plans and adaptations to go back to face to face teaching once the college allows that.
- 5- Also, JCC College has informed all schools which operate on its premisses that from September 2022, the college will stop offering its premisses for weekend schools, therefore we are facing the challenge of finding a building that can offer us all the facilities we need.

Our Impact and value to the community

- The development of efficient and cost-effective online teaching program has allowed many parents to benefit from this teaching system without the need to travel and to provide for other requirements.
- School fees were adjusted to reflect parents' economical situations in such difficult times.
- The provision of free of charge, quality online teaching for 338 students during the pandemic hard and stressful time had a major positive impact on the students' families and added good value for the community.
- Many parents have benefited from our school teaching system even from outside Birmingham area, like Wolverhampton, Coventry, and London area.

Building for the Future – 2021 into 2022

- Learning from the lockdown experience, to further develop and improve the online teaching process through:
 - 1- Enhancing the teaching materials to be more suitable and effective for this kind of teaching system.
 - 2- Further improve teacher experience in delivering direct online teaching through training on how to use the best available online teaching platforms and how to create positive and productive interactive teaching environment.
 - 3- Establish two parallel running teaching systems:1- one for the face-to-face teaching, 2- another one for parents who cannot join the face to face system and they want to carry on with the online system. This will provide the school services to a wider range of the community
- Since Joseph Chamberlain College will be no longer available for our school from September 2022, continue to search for a new venue for the school that can provide all school needs and allows or future school expansions.
- Carry on searching and applying for funding opportunities to further support school activities and expansion.

Conduct a feasibility study to assess the capability of the school to expand and open more classes, as we have a waiting list of students wishing to learn Arabic.

Public benefit that is provided by the charity

In setting out our objectives and planning our activities the Trustees have given careful consideration to the Charity Commission's guidance on public benefit. The main focus of our activities is intended to provide the facilities for the community of Birmingham.

Name, registered office and constitution of the charity

The full name of the charity is Birmingham Arabic School.

Charity Number	1166742
Registration Date	26 th April 2016
Principle and Registered Address	54-68 Bissell Street Birmingham B5 7HP Email: birmingham-arabic-school@live.co.uk
Board of Trustees	Dr Saad Mustafa Mahmoud Dr Adel Abdul Sabir Mohamed Sabir Dr Mohamed El Hamamy
Accountants	Virtus Financial Services Chartered Certified Accountants
Bankers	Lloyds Bank, Birmingham

Structure, Governance and Management

The current working trustees are responsible for the general control and management of the charity. These members give their time freely and receive no remuneration or other financial benefits. The members have a quarterly meeting and are responsible for all decisions taken in relation to running the Birmingham Arabic School and activities provided by the charity.

The day to day running of Birmingham Arabic School is undertaken by the trustees and the head teacher who oversees educational, pastoral and administrative functions with four administrative representatives to:

- Ensure the vision and values of the Birmingham Arabic School is reflected
- Review and benchmark the School's curriculum, teaching practices and examination results.
- Ensure the school is compliant to the Independent School Standard regulations – guidance given by the National Resource Centre for Supplementary Education
- Ensure the range of co-curricular activities available to our pupils is stimulating and challenging.

Risk Management

The Trustees and are satisfied that all systems are in place or arrangements are in hand to manage the risks that have been identified, having ensured segregation of duties. In particular Insurance cover is in place and the finances of the School are kept under review.

Appropriate Disclosure and Barring Service (DBS) checks, supported by regularly reviewed policies are made for all those who work with children or other vulnerable groups within the school.

Health and Safety is a key priority and measures have been put in place for regular monitoring and assessments to keep our members and guests safe. Therefore, during this academic year the school opted for full online teaching to minimize the risk of COVID infections. Also, during this online teaching, safeguarding students during class times was taken very seriously through:

- 1- Safeguarding regulations were issued to all parents regarding how to deal with the classes and teachers.
- 2- Teachers were trained on how to apply these safeguarding regulations and what to do in cases of possible breach of these regulations.
- 3- Two teachers were assigned to each online classroom, where one teacher is responsible for carrying out the main teaching duties, and the other teacher is responsible for the safeguarding task.

COVID Statement

The increased infection risk of COVID-19 during March 2021 had its impact on Birmingham Arabic School as follow:

- 1- During the first week of March 2021 an emergency meeting was convened between the principle of Joseph Chamberlain College (JCC) and the head teachers of all schools that use JCC building (including BAS) to discuss possible measures that eliminate or reduce the risks associated with COVID-19. It was a unanimous decision between all parties that the best way forward is to stop access to JCC building from Saturday 21st of March 2021 until further notice.
- 2- Assessing various important parameters and taking into consideration that the school must continue to deliver its education, the school has decided to move it's teaching provision to online during that lock down period.
- 3- To achieve this mission, the school very quickly has developed its online teaching system, where every class and its two teachers were connected to a specific Watts up group. The system was based on sending the teaching materials to the parents/students via email during the week, and during Saturday three-hour slot was available for direct contact between the class and teacher to teach that material and answer relevant questions from the students. Then students will carry out their homework tasks, scan it, and send back to the teachers for mark it. Also, the school has developed all the required teaching materials in terms of Power points, Words, Pdfs and audio files to be delivered through this online teaching, and all the required logistics for delivering this material.
- 4- Considering that during the lockdown period some parents might get COVID-19 infection, lose their jobs, work for less hours, experience stressful conditions, and thus face financial difficulties. Therefore, to ensure teaching continuity for the children, and no one will be left behind the decision was made that Birmingham Arabic School will provide its services for the community free of charge for the rest of the academic year.
- 5- As a direct result of this new arrangement caused by COVID-19 lockdown, the number of students has dropped from **500 to 338 students who continued with the online teaching** and went on to the final exam.
- 6- With the cancellation of the face-to-face GCSE exams, the school prepared detailed assessments for its GCSE students and provided it to JCC as our examination centre. Then JCC submitted these assessments to EDXCEL examination board for approval.
- 7- During July 2021, the school head teacher communicated with JCC principle to explore the return of the school to the college building on the next academic year starting September 2021. The school was informed that, again due to the uncertainty with COVID-19 situation the school would be unable to resume its classroom-based teaching using JCC building in September 2021. Therefore, the school has decided to focus its efforts on the online teaching and further enhance it skills and logistics to ensure effective teaching for the year starting September 2021.
- 8- The school income during the third term of 2021 academic year was significantly eroded as we moved to free of charge online teaching.

Nature of the Governing Document and constitution of the charity

The Charity is a charitable incorporated organisation and governed by the governing document. There are no restrictions in the governing document on the operation of the charity or on its investment powers, other than those imposed by charity law.

Recruitment and appointment of new trustees

The process involves determining the optimum skills, knowledge and experience mix for the: current operational climate and needs, identifying potential members, promoting and explaining the activities of the Board to potential members. Quality, characteristics and qualifications are decided upon when selecting members of the Board of Trustees.

Relationships between the charity and related parties

The induction of new Trustees would include an explanation of the function of the Board of Trustees and appointing a mentor for the new member to the Board of Trustees. An overview of the organisation and its activities is provided. On-going appropriate training is recommended.

The contribution of volunteers

Over the past years with face to face teaching the Birmingham Arabic School had many volunteers who were involved in the school activities and willingly gave their time freely. But with the lockdown restrictions and the online teaching, the role of the volunteers became extremely limited, therefore the school did not have any volunteers this year. Also, the Trustees are professionals in their respective fields and they, together with the office bearers, continue to manage the association on a completely voluntary basis with guidance from the Charity Commission.

Financial Review

Overview

The charity continues to benefit from a steady income stream from its charitable activities (education), the charity raised £62k (2020: £106k). All of the income comes primarily from the charitable activities (education).

Over this past period, the charity spent £80k (2020: £123k). This is largely due to an increase in our charitable activities.

The Statement of Financial Activities show incoming resources for the year of a net outflow of (£18K), (2020: £16k), the majority of the expenditure is spent on delivering the charitable activities as stated in the Charity's aims and objectives.

Support costs

Support costs are vital for effective charity management to ensure our beneficiaries benefit from effective charitable activities. The charity invests appropriately in its infrastructure to prevent loss, fraud of entrusted funds. We aim to maintain a sensible ratio of charitable activity to support costs to guard the charity against over-ambition.

Reserves Policy

Definition

The term "Reserves" is used to describe that part of a charity's income funds that is freely available for its operating purposes not subject to commitments, planned expenditure and spending limits. Reserves do not include endowment funds, restricted funds and designated funds.

The trustees have resolved to establish reserves to provide for future activities, and to provide funding for the expected expenditure for six months ahead. The policy on reserves is that the existing assets are retained to produce income which is wholly utilised to support existing activities. There is no intention in the long term to either increase or reduce the capital significantly. This policy is justified in that it is necessary to preserve income at the present levels in order to maintain the activities of the charity.

The principal funding sources is income generated through charitable activities primarily. The board of trustees are satisfied that the charity's assets are available and adequate to fulfil its obligations in respect of each fund.

Availability and adequacy of assets of each of the funds

The trustees are satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Free Reserves

The Charity as at 31st July 2021 had free reserves of £54k (2020: £72k). The charity's focus is on cashflow for financial sustainability. The charity's activities are managed in accordance with cash-flow available.

The trustees are monitoring forecasts of income and expenditure planned, assessing future needs, opportunities and contingencies.

Transactions and Financial position

The financial statements are set out on pages 14 to 24

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Section IA of FRS102 and the Companies Act 2006. As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the best practice and prepare the accounts according to the Statement of Recommended Practice and Section IA of FRS102.

In particular, charity law requires the Directors/Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

To prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Directors/Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the charity legislation. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Directors/Trustees are also responsible for the contents of the Trustees' report, and the accountant preparing the accounts has no responsibilities in relation to the Trustees' report.

Audit Exemption

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

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

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

This report was approved by the board of trustees on 10th May 2023

Dr Saad Mustafa Mahmoud

Trustee

**Report of the Independent Examiner to the trustees
on the accounts of the Charity for the year ended 31 July 2021**

We report on the financial statements of the charity on pages 14 to 24

Respective responsibilities of directors and examiner

The 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 under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income did not exceed £1,000,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

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

examine the accounts under section 145 of the 2011 Act

to follow the procedures laid down in the general Directions given by the Charities Commission under section 145(5)(b) of the 2011 Act

to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 in the next statement.

Independent Examiner's Statement

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

(1) which gives me reasonable cause to believe that in any material respect of 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.

The Examiner's relevant professional qualification is: Chartered Certified Accountant

Virtus FS

Chartered Certified Accountants
Birmingham

The date upon which this report was completed is: 10th May 2023

Birmingham Arabic School
Charity Number: 1166742
Statement of Financial Activities
for the year ended 31 July 2021

	Notes	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		2021 £	2021 £	2021 £	2020 £
Income					
Donations	3	-	-	-	-
Charitable Activities		61,527	-	61,527	106,611
Total Income		61,527	-	61,527	106,611
Expenditure					
Charitable activities	4	79,645	-	79,645	123,086
Total Expenditure		79,645	-	79,645	123,086
Net Income and Net Movement in funds for the year		(18,118)	-	(18,118)	(16,475)
Reconciliation of funds					
<i>Total funds brought forward</i>		72,260	-	72,260	88,735
Total Funds carried forward	9	54,142	-	54,142	72,260

All activities derive from continuing operations

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 17 to 24 form an integral part of these accounts.

**Charity Balance Sheet
Birmingham Arabic School
Charity Number: 1166742**

Balance Sheet as at 31 July 2021

	Notes	2021 £	2020 £
<i>The assets and liabilities of the charity :</i>			
Fixed assets			
Tangible assets	7	649	974
Total fixed assets		<u>649</u>	<u>974</u>
Current assets			
Debtors	8	1,565	1,392
Cash at bank and in hand		<u>55,021</u>	<u>72,395</u>
Total current assets		<u>56,587</u>	<u>73,786</u>
Liabilities:-			
Creditors falling due within one year	9	(3,093)	(2,500)
Net current assets		53,493	71,286
Total assets less current liabilities		<u>54,142</u>	<u>72,260</u>
Net assets including pension asset / liability		<u>54,142</u>	<u>72,260</u>
<i>The funds of the charity :</i>			
Unrestricted income funds		54,142	72,260
Restricted income funds		-	-
Total charity funds	10	<u>54,142</u>	<u>72,260</u>

**Dr S M Mahmoud
Trustee**

Approved by the board of trustees on 10th May 2023

The notes on pages 17 to 24 form an integral part of these accounts.

Notes to the accounts

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation of the accounts

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Section IA of FRS102 and Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). The charity has taken advantage of the exemption from the requirement to produce a cash flow statement.

Birmingham Arabic Schools meets the definition of a public entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Preparation of the accounts on a going concern basis

The trustees consider there are no material uncertainties about the charity's ability to continue as a going concern.

There were no key judgements made by the trustees which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next accounting period.

c) Income

Income is recognised where the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

d) Expenditure and irrevocable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities, includes the costs undertaken to further the purposes of the charity and their associated costs.
- Raising funds, where the charity incurs costs of fundraising costs.
- Support costs of activities for charitable purposes comprising any costs including salary costs of any staff that are involved with supporting the charitable activities.

- Governance costs shall include all expenditure directly incurred in the management of the charity's assets and compliance with charitable and statutory requirements.

The methods and principles for the allocation and apportionment of all costs between the different activity categories of resources set out above are:-

Notes to the accounts (continued)

There are a number of costs, where it is impracticable to allocate these costs precisely between administration and charitable expenditure and the trustees have allocated such costs on the basis of reasonable estimates as follows: On the basis of salary costs and estimated time spent on different activities.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

e) Tangible fixed assets

Individuals fixed assets costing £500 or more are capitalised at costs and depreciated over their estimated useful economic life on a straight line basis.

Computer and Office equipment	25%
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f) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

g) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments in short term deposit accounts.

h) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and Provisions are normally recognised at their settlement amount after allowing for any trade Discounts due.

i) Taxation

The charity meets the criteria and tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore meets the definition of a charitable company for UK taxation purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within the categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992. No corporation tax liability arises in the accounts.

j) Funds Accounting

Funds held by the charity are:

- Restricted funds – these are funds which are subject to specific conditions imposed by the donors or when funds are raised for a particular restricted purpose. The Charity at present holds no restricted funds.
- Unrestricted funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Notes to the accounts (continued)

1. Surplus for the financial year

	2021	2020
	£	£
This is stated after crediting:		
Revenue from ordinary activities	61,527	106,611

2. Expenses paid to trustees

	2021	2020
	£	£
The aggregate amount of expenses paid to trustees was	Nil	Nil

3. Income

	Educational Services	2021 Total	2020 Total
	£	£	£
<i>Income from</i>			
Donations	-	-	-
Charitable Activities	61,527	61,527	106,611
Total Income	61,527	61,527	106,611

Notes to the accounts (continued)

Expenditure

Charitable activities	79,645	79,645	123,086
Total Expenditure	<u>79,645</u>	<u>79,645</u>	<u>123,086</u>
Net Income by activity	<u>(18,118)</u>	<u>(18,118)</u>	<u>(16,475)</u>

4. Analysis of charitable expenditure by activity

	Educational Services	Total 2021	Total 2020
Nature of charitable expenditure	£	£	£
Activities undertaken directly	78,024	78,024	86,314
Support costs of charitable activities (see Note 5)	1,621	1,621	36,772
Total charitable expenditure analysed by activity	<u>79,645</u>	<u>79,645</u>	<u>123,086</u>

5. Analysis of Total Support Costs by Activity

	General Support	Total 2021	Total 2020
Nature of support costs	£	£	£
Educational Support Costs	4,362	4,362	34,935
Governance Costs	1,621	1,621	1,838
Total support costs analysed by activity	<u>5,983</u>	<u>5,983</u>	<u>36,772</u>

Notes to the accounts (continued)

6. Staff Costs and Emoluments

The Charity had no employees in 2021 and 2020.

Volunteers have donated an unquantifiable amount of time to Birmingham Arabic School of which is impossible to reflect.

There were no fees or other remuneration to the trustees.

There were no employees with emoluments in excess of £60,000 per annum.

7. Tangible Fixed Assets

	Fixtures, fittings and office equipment	Total
Cost		
As at 1st August 2020	1,298	1,298
Additions	-	-
As at 31st July 2021	1,298	1,298
Accumulated Depreciation		
As at 1st August 2020	(325)	(325)
Charge for the period	(325)	(325)
As at 31st July 2021	(650)	(650)
Net Book Value		
As at 31st July 2021	649	649
As at 31st July 2020	974	974

8. Debtors:

	2021 £	2020 £
Trade Debtors – Student Fees	1,565	1,392

9. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	2,500	2,500
Other creditors	593	-
	3,093	2,500

10. Analysis of assets and liabilities representing funds

At 31 July 2021	Unrestricted funds	Restricted Funds	Total Funds
	£	£	£
Tangible Fixed Assets	649	-	649
Current Assets	56,587	-	56,587
Current Liabilities	(3,093)	-	(3,093)
	<u>54,142</u>	<u>-</u>	<u>54,142</u>

At 31 July 2020	Unrestricted funds	Restricted Funds	Total Funds
	£	£	£
Tangible Fixed Assets	974	-	974
Current Assets	73,786	-	73,786
Current Liabilities	(2,500)	-	(2,500)
	<u>72,260</u>	<u>-</u>	<u>72,260</u>

The individual funds included above are :-

	Funds at 2020	Movements in Funds as below	Transfers Between Funds	Funds at 2021
	£	£	£	£
Charitable activities	72,260	(18,118)	-	54,142
	<u>72,260</u>	<u>(18,118)</u>	<u>-</u>	<u>54,142</u>

Analysis of movements in funds as shown in the table above

Incoming Resources	Outgoing Resources	Gains & Losses	Movement In funds
£	£	£	£
61,527	79,645	-	(18,118)
<u>61,527</u>	<u>79,645</u>	<u>-</u>	<u>(18,118)</u>

11. Endowment Funds

The charity had no endowment funds in the year ended 2021 (2020: £Nil).

BIRMINGHAM ARABIC SCHOOL

England & Wales - Charity number 1166742

Accounts

Registered Charity Number 1166742

Birmingham Arabic School

Annual Report & Financial Statements

31st July 2020

Birmingham Arabic School

Annual Report & Financial Statements

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Report of the Trustees for the year ended 31st July 2020

Introduction

The trustees present their annual report and accounts for the year ended 31st July 2020.

The Board of Trustees are satisfied with the performance of Birmingham Arabic School during the year and the position at 31st July 2020. The Board consider that Birmingham Arabic School is in a stable position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations. The trustees have considered the going concern assumption and are not aware of any significant doubts about the charity's ability to continue as a going concern.

Objectives, Aims and Activities of the Charity

Aims and Objectives

We work to:

Advance the education of the public in the learning and study of the language of Arabic, Arabic culture, languages related to Arabic and languages in general through both extra-curricular classes, state education system, post-secondary education and private education establishments.

Strategy

Birmingham Arabic School believes that the success of our community inherently lies in the achievement of our children.

We feel strongly that real academic progress is founded on a secure platform of all-round healthy development and aided by positive role models who embody the values we aspire our children to have.

This all-round development includes both the intellectual and physical aspect of emotional and spiritual development. We believe promoting these aspects of humanity will catalyse community cohesion, helping to create and sustain communities where all members are valued and work together for the common good.

Our aim is to promote a caring, secure and nurturing environment instilling a strong sense of awareness of the universality of the Islamic faith

We will empower children with the desire to learn about and celebrate diversity through each other's experiences, achievements and contributions to the local community and through a focus on the common good for all.

Our contribution to society and social cohesion is well recognised due to our successful work with the, local schools and the local community groups.

Therefore, part of the school strategy is to continue delivering its teachings despite all the challenges faced during the COVID-19 pandemic and subsequent lockdowns.

What we do:

The school aims to provide moral and academic excellence in a caring and secure environment. We believe that through the partnership of good governance, dedicated staff and caring parents we can provide a balanced opportunity for the realisation of our children's full potential.

Our school values prevail through everything we do: in the moral, the academic and the professional.

These values foster a responsible and caring attitude in our pupils, towards the fellow members of our community and society at large. This includes good manners and behaviour towards parents, as well as a deep respect and sense of duty towards the world we inhabit and the resources

Birmingham Arabic School provides a sound Arabic and Islamic education. Our curriculum aims to equip children with a solid foundation to prepare them for success in whatever they wish to do, time management is key to success.

Our fees are set at an affordable and reasonable level to ensure the financial viability of the school and at a level that is consistent with our aim of providing an excellent education to our pupils. Also, we take into consideration the situation of parents with limited financial resources or those with more than two children in the school, where certain discounts will apply depending on the individual case.

Distance learning was introduced for those who live too far from the school or even outside Birmingham city, and for those who cannot be offered a place due to full classes. This scheme proved to be extremely helpful for those who participated. Since it provided them with a means to receive a reasonable level of education.

Our school welcomes pupils from all backgrounds. To admit a prospective pupil, we need to be satisfied that our school will be able to educate and develop a prospective pupil to the best of their potential. Assessments are undertaken to determine which level the pupil could be placed in as the school is based on academic level rather than age. A pupil goes through to the next stage by passing the three term exams. The levels are Reception A through to A-level.

An individual's economic status, gender, ethnicity, or race do not form part of our assessment processes. The school is committed to safeguarding and promoting the welfare of our pupils and expects all staff and volunteers to share this commitment.

Parents are given regular information about their child's academic progress through parent evenings.

Strive to continue delivering high quality teaching even during challenging times like the pandemic. To achieve this goal, the school very quickly has developed its online teaching system including the teaching materials and the delivery mechanism. All resources were provided including computers, laptops, educational links, and teacher training sessions.

Activities during the year

- 1- During the first two terms of Academic year 19-20, face-to-face teaching, the main activity was to deliver the standard teaching and exams. Also, engage with the parents to increase their involvement in the children education through providing the required support during the weekdays to carry out their homework tasks.
- 2- Carry out certificate handing ceremony for the last year GCSE students, which was attended by their parents, the teachers, and the current GCSE students to encourage them to achieve good results like those achieved by the last year group.
- 3- We maintain the good relationships with other schools like the Chinese, Slovak schools through participating in their social activities, exchanging knowledge and experiences about running a school.
- 4- The quick and efficient adaptation to the online teaching during the lockdown period.

Achievements:

The main achievements during this year are:

- For the first two terms of the Academic year 19-20, we conducted faced to face teaching for 500 students (including the GCSE stage). Where we continued using the developed new book for the reception B class, it proved especially useful in supporting the teaching process for the students of this stage, and we have managed to carry out the exams for the first and second terms. Also, successfully engaged with the other Saturday schools that use Joseph Chamberlain College building, through meetings with other heads of schools and participate in their non-curriculum activities.
- Also during the first two terms, we successfully achieved all the safeguarding requirements, and the routine checks by Joseph Chamberlain College.
- During the first lock down period which spanned during the third term, the school opted for the online teaching system and developed its teaching system, where every class and its two teachers were connected to a specific WhatsApp group. The system was based on sending the teaching materials to the parents/students via email during the week, and during Saturday three-hour slot was available for direct contact between the class and teacher to teach that material and answer relevant questions from the students. The students carried out their homework tasks, scanned it, and returned back to the teachers for marking. Additionally, the school has developed all the required teaching materials in terms of Power points, Words, Pdfs and audio files to be delivered through this online teaching, and all the required logistics for delivering this material. The third term and the final year exams were successfully carried out with success rates around 96%.
- During the lockdown period, special attention was offered to the GCSE stage through extra teaching slots, more mock tests and revision sessions which led to very high achievement grades from EDXCEL exam board for the GCSE results in this year.

These results were:

- 15 students scored grade 9 (A*)
- 17 students scored grade 8 (A)
- 4 students scored grade 7 (B)
- 2 students scored grade 6 (C)

Challenges:

Uncertainty was the main challenge that the school faced during this academic year:

- 1- During the face-to-face teaching of the first two terms, the main challenge the school faced is the limited space available at JCC College, since that we have occupied the maximum number of classrooms (20) that can be provided by JCC college, which meant that we were unable to increase our impact beyond the current numbers of pupil's (500 students), subjects, or activities.
- 2- Developing the teaching materials and the delivery system for the online teaching during the lockdown period. It was new experience for the school and the timeline to develop and implement it was extremely challenging.
- 3- With COVID-19 risks the JCC College was unable to decide if Birmingham Arabic School can come back to the college building in September 2020 for the coming academic year to resume its face-to-face teaching.
- 4- To function during extremely stressful conditions caused by the pandemic for everyone, including parents, teachers, and management staff.

Our Impact and value to the community

- The provision of free of charge, quality online teaching for 338 students during the pandemic hard and stressful time had a major positive impact on the students' families and added good value for the community.
- While prior to the lockdown and during the first two terms, we continued in supporting families with limited income.
- Also, helping other schools that teach Arabic language through providing them the books that we developed by charging them the real cost only.

Building for the Future – 2020 into 2021

- Learning from the lockdown experience, to further develop and improve the online teaching process through:
 - 1- Enhancing the teaching materials to be more suitable and effective for this kind of teaching system.
 - 2- Further improve teacher experience in delivering direct online teaching through training on how to use the best available online teaching platforms and how to create positive and productive interactive teaching environment.
- Continue to maintain constructive relationship with the principle of Joseph Chamberlain College and participate in all meetings and discussions related to our engagement with JCC. This enhances the school stability and helps to improve our services.
- Publish another new Textbook for Year one and Reception B classes.
- Conduct a feasibility study to assess the capability of the school to expand and open more classes, as we have a waiting list of students wishing to learn Arabic.

Public benefit that is provided by the charity

In setting out our objectives and planning our activities the Trustees have given careful consideration to the Charity Commission's guidance on public benefit. The main focus of our activities is intended to provide the facilities for the community of Birmingham.

Name, registered office and constitution of the charity

The full name of the charity is Birmingham Arabic School.

Charity Number	1166742
Registration Date	26 th April 2016
Principle and Registered Address	54-68 Bissell Street Birmingham B5 7HP Email: birmingham-arabic-school@live.co.uk
Board of Trustees	Dr Saad Mustafa Mahmoud Dr Adel Abdul Sabir Mohamed Sabir Dr Mohamed El Hamamy
Accountants	Virtus Financial Services Chartered Certified Accountants
Bankers	Lloyds Bank, Birmingham

Structure, Governance and Management

The current working trustees are responsible for the general control and management of the charity. These members give their time freely and receive no remuneration or other financial benefits. The members have a quarterly meeting and are responsible for all decisions taken in relation to running the Birmingham Arabic School and activities provided by the charity.

The day to day running of Birmingham Arabic School is undertaken by the trustees and the head teacher who oversees educational, pastoral and administrative functions with four administrative representatives to:

- Ensure the vision and values of the Birmingham Arabic School is reflected
- Review and benchmark the School's curriculum, teaching practices and examination results.
- Ensure the school is compliant to the Independent School Standard regulations – guidance given by the National Resource Centre for Supplementary Education
- Ensure the range of co-curricular activities available to our pupils is stimulating and challenging.

Risk Management

The Trustees and are satisfied that all systems are in place or arrangements are in hand to manage the risks that have been identified, having ensured segregation of duties. In particular Insurance cover is in place and the finances of the School are kept under review.

Appropriate Disclosure and Barring Service (DBS) checks, supported by regularly reviewed policies are made for all those who work with children or other vulnerable groups within the school.

Health and Safety is a key priority and measures have been put in place for regular monitoring and assessments to keep our members and guests safe.

- A- During the face-to-face teaching and while we were using JCC building:
 - 1- Fire and Risk Assessments are regularly undertaken and recorded.
 - 2- Security is reviewed regularly and improved as required with continuous coordination and cooperation with JCC administration and security sections. As part of this coordination, a process was introduced where no parent or visitor can freely enter the building. Instead they will be stopped by JCC reception and they will contact the Arabic school, then a member of staff will escort the visitor to the school main office room, once their session is concluded they will be escorted back to JCC reception. Such process eliminated the chance that any adult from outside the school can come close to any of the school children.

- B- During the lockdown online teaching, safeguarding students during class times was taken very seriously through:
 - 1- Safeguarding regulations were issued to all parents regarding how to deal with the classes and teachers.
 - 2- Teachers were trained on how to apply these safeguarding regulations and what to do in cases of possible breach of these regulations.
 - 3- Two teachers were assigned to each online class room, where one teacher is responsible for carrying out the main teaching duties, and the other teacher is responsible for the safeguarding task.

COVID Statement

The increased infection risk of COVID-19 during March 2020 had its impact on Birmingham Arabic School as follow:

- 1- During the first week of March 2020 an emergency meeting was convened between the principle of Joseph Chamberlain College (JCC) and the head teachers of all schools that use JCC building (including BAS) to discuss possible measures that eliminate or reduce the risks associated with COVID-19. It was a unanimous decision between all parties that the best way forward is to stop access to JCC building from Saturday 21st of March 2020 until further notice.
- 2- Assessing various important parameters and taking into consideration that the school must continue to deliver its education, the school has decided to move it's teaching provision to online during that lock down period.
- 3- To achieve this mission, the school very quickly has developed its online teaching system, where every class and its two teachers were connected to a specific Watts up group. The system was based on sending the teaching materials to the parents/students via email during the week, and during Saturday three-hour slot was available for direct contact between the class and teacher to teach that material and answer relevant questions from the students. Then students will carry out their homework tasks, scan it, and send back to the teachers for mark it. Also, the school has developed all the required teaching materials in terms of Power points, Words, Pdfs and audio files to be delivered through this online teaching, and all the required logistics for delivering this material.
- 4- Considering that during the lockdown period some parents might get COVID-19 infection, lose their jobs, work for less hours, experience stressful conditions, and thus face financial difficulties. Therefore, to ensure teaching continuity for the children, and no one will be left behind the decision was made that Birmingham Arabic School will provide its services for the community free of charge for the rest of the academic year.
- 5- As a direct result of this new arrangement caused by COVID-19 lockdown, the number of students has dropped from **500 to 338 students who continued with the online teaching** and went on to the final exam.
- 6- With the cancellation of the face-to-face GCSE exams, the school prepared detailed assessments for its GCSE students and provided it to JCC as our examination centre. Then JCC submitted these assessments to EDXCEL examination board for approval.
- 7- During July 2020, the school head teacher communicated with JCC principle to explore the return of the school to the college building on the next academic year starting September 2020. The school was informed that, again due to the uncertainty with COVID-19 situation the school would be unable to resume its classroom-based teaching using JCC building in September 2020. Therefore, the school has decided to focus its efforts on the online teaching and further enhance it skills and logistics to ensure effective teaching for the year starting September 2020.
- 8- The school income during the third term of 2020 academic year was significantly eroded as we moved to free of charge online teaching.

Nature of the Governing Document and constitution of the charity

The Charity is a charitable incorporated organisation and governed by the governing document. There are no restrictions in the governing document on the operation of the charity or on its investment powers, other than those imposed by charity law.

Recruitment and appointment of new trustees

The process involves determining the optimum skills, knowledge and experience mix for the: current operational climate and needs, identifying potential members, promoting and explaining the activities of the Board to potential members. Quality, characteristics and qualifications are decided upon when selecting members of the Board of Trustees.

Relationships between the charity and related parties

The induction of new Trustees would include an explanation of the function of the Board of Trustees and appointing a mentor for the new member to the Board of Trustees. An overview of the organisation and its activities is provided. On-going appropriate training is recommended.

The contribution of volunteers

Over the past years with face to face teaching the Birmingham Arabic School had many volunteers who were involved in the school activities and willingly gave their time freely. But with the lockdown restrictions and the online teaching, the role of the volunteers became extremely limited, therefore the school did not have any volunteers this year. Also, the Trustees are professionals in their respective fields and they, together with the office bearers, continue to manage the association on a completely voluntary basis with guidance from the Charity Commission.

Financial Review

Overview

The charity continues to benefit from a steady income stream from its charitable activities (education), the charity raised £106k (2019: £137k). All of the income comes primarily from the charitable activities (education).

Over this past period, the charity spent £123k (2019: £135k). This is largely due to an increase in our charitable activities.

The Statement of Financial Activities show incoming resources for the year of a net outflow of (£16K), (2019: £2k), the majority of the expenditure is spent on delivering the charitable activities as stated in the Charity's aims and objectives.

Support costs

Support costs are vital for effective charity management to ensure our beneficiaries benefit from effective charitable activities. The charity invests appropriately in its infrastructure to prevent loss, fraud of entrusted funds. We aim to maintain a sensible ratio of charitable activity to support costs to guard the charity against over-ambition.

Reserves Policy

Definition

The term "Reserves" is used to describe that part of a charity's income funds that is freely available for its operating purposes not subject to commitments, planned expenditure and spending limits. Reserves do not include endowment funds, restricted funds and designated funds.

The trustees have resolved to establish reserves to provide for future activities, and to provide funding for the expected expenditure for six months ahead. The policy on reserves is that the existing assets are retained to produce income which is wholly utilised to support existing activities. There is no intention in the long term to either increase or reduce the capital significantly. This policy is justified in that it is necessary to preserve income at the present levels in order to maintain the activities of the charity.

The principal funding sources is income generated through charitable activities primarily. The board of trustees are satisfied that the charity's assets are available and adequate to fulfil its obligations in respect of each fund.

Availability and adequacy of assets of each of the funds

The trustees are satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Free Reserves

The Charity as at 31st July 2020 had free reserves of £72k (2019: £89k). The charity's focus is on cashflow for financial sustainability. The charity's activities are managed in accordance with cash-flow available.

The trustees are monitoring forecasts of income and expenditure planned, assessing future needs, opportunities and contingencies.

Transactions and Financial position

The financial statements are set out on pages 14 to 22

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Section IA of FRS102 and the Companies Act 2006. As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the best practice and prepare the accounts according to the Statement of Recommended Practice and Section IA of FRS102.

In particular, charity law requires the Directors/Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

To prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Directors/Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the charity legislation. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Directors/Trustees are also responsible for the contents of the Trustees' report, and the accountant preparing the accounts has no responsibilities in relation to the Trustees' report.

Audit Exemption

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

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

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

This report was approved by the board of trustees on 25th August 2021

SAAD MAHMOUD

Dr Saad Mustafa Mahmoud

Trustee

Report of the Independent Examiner to the trustees on the accounts of the Charity for the year ended 31 July 2020

We report on the financial statements of the charity on pages 14 to 22

Respective responsibilities of directors and examiner

The 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 under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income did not exceed £1,000,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

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

examine the accounts under section 145 of the 2011 Act

to follow the procedures laid down in the general Directions given by the Charities Commission under section 145(5)(b) of the 2011 Act

to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 in the next statement.

Independent Examiner's Statement

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

(1) which gives me reasonable cause to believe that in any material respect of 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.

The Examiner's relevant professional qualification is: Chartered Certified Accountant

Virtus FS

Chartered Certified Accountants
Birmingham

The date upon which this report was completed is: 25th August 2021

Birmingham Arabic School
Charity Number: 1166742

Statement of Financial Activities
for the year ended 31 July 2020

	Notes	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		2020 £	2020 £	2020 £	2019 £
Income					
Donations	3	-	-	-	118
Charitable Activities		106,611	-	106,611	137,398
Total Income		106,611	-	106,611	137,516
Expenditure					
Charitable activities	4	123,086	-	123,086	135,489
Total Expenditure		123,086	-	123,086	135,488
Net Income and Net Movement in funds for the year		(16,475)	-	(16,475)	2,028
Reconciliation of funds					
<i>Total funds brought forward</i>		88,735	-	88,735	86,707
Total Funds carried forward	9	72,260	-	72,260	88,735

All activities derive from continuing operations

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 17 to 22 form an integral part of these accounts.

**Charity Balance Sheet
Birmingham Arabic School
Charity Number: 1166742**

Balance Sheet as at 31 July 2020

	Notes	2020 £	2019 £
<i>The assets and liabilities of the charity :</i>			
Fixed assets			
Tangible assets	7	974	-
Total fixed assets		<u>974</u>	<u>-</u>
Current assets			
Debtors	8	1,392	-
Cash at bank and in hand		<u>72,395</u>	<u>90,285</u>
Total current assets		<u>73,786</u>	<u>90,285</u>
Liabilities:-			
Creditors falling due within one year	9	(2,500)	(1,550)
Net current assets		71,286	88,735
Total assets less current liabilities		<u>72,260</u>	<u>88,735</u>
Net assets including pension asset / liability		<u>72,260</u>	<u>88,735</u>
<i>The funds of the charity :</i>			
Unrestricted income funds		72,260	88,735
Restricted income funds		<u>-</u>	<u>-</u>
Total charity funds	10	<u>72,260</u>	<u>88,735</u>

SAAD MAHMOUD

**Dr S M Mahmoud
Trustee**

Approved by the board of trustees on 25th August 2021

The notes on pages 17 to 22 form an integral part of these accounts.

Notes to the accounts

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation of the accounts

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Section IA of FRS102 and Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). The charity has taken advantage of the exemption from the requirement to produce a cash flow statement.

Birmingham Arabic Schools meets the definition of a public entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction unless otherwise stated in the relevant accounting policy note.

b) Preparation of the accounts on a going concern basis

The trustees consider there are no material uncertainties about the charity's ability to continue as a going concern.

There were no key judgements made by the trustees which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next accounting period.

c) Income

Income is recognised where the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

d) Expenditure and irrevocable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities, includes the costs undertaken to further the purposes of the charity and their associated costs.
- Raising funds, where the charity incurs costs of fundraising costs.
- Support costs of activities for charitable purposes comprising any costs including salary costs of any staff that are involved with supporting the charitable activities.

- Governance costs shall include all expenditure directly incurred in the management of the charity's assets and compliance with charitable and statutory requirements.

The methods and principles for the allocation and apportionment of all costs between the different activity categories of resources set out above are:-

Notes to the accounts (continued)

There are a number of costs, where it is impracticable to allocate these costs precisely between administration and charitable expenditure and the trustees have allocated such costs on the basis of reasonable estimates as follows: On the basis of salary costs and estimated time spent on different activities.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

e) Tangible fixed assets

Individuals fixed assets costing £500 or more are capitalised at costs and depreciated over their estimated useful economic life on a straight line basis.

Computer and Office equipment	25%
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f) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

g) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments in short term deposit accounts.

h) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and Provisions are normally recognised at their settlement amount after allowing for any trade Discounts due.

i) Taxation

The charity meets the criteria and tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore meets the definition of a charitable company for UK taxation purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within the categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992. No corporation tax liability arises in the accounts.

j) Funds Accounting

Funds held by the charity are:

- Restricted funds – these are funds which are subject to specific conditions imposed by the donors or when funds are raised for a particular restricted purpose. The Charity at present holds no restricted funds.
- Unrestricted funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Notes to the accounts (continued)

1. Surplus for the financial year

	2020	2019
	£	£
This is stated after crediting:		
Revenue from ordinary activities	106,611	137,516

2. Expenses paid to trustees

	2020	2019
	£	£
The aggregate amount of expenses paid to trustees was	Nil	Nil

3. Income

	Educational Services	2020 Total	2019 Total
	£	£	£
<i>Income from</i>			
Donations	-	-	118
Charitable Activities	106,611	106,611	137,398
Total Income	106,611	106,611	137,516

Notes to the accounts (continued)

Expenditure

Charitable activities	123,086	123,086	135,488
Total Expenditure	<u>123,086</u>	<u>123,086</u>	<u>135,488</u>
Net Income by activity	<u>(16,475)</u>	<u>(16,475)</u>	<u>2,028</u>

4. Analysis of charitable expenditure by activity

	Educational Services	Total 2020	Total 2019
Nature of charitable expenditure	£	£	£
Activities undertaken directly	86,314	86,314	97,031
Support costs of charitable activities (see Note 5)	36,772	36,772	38,457
Total charitable expenditure analysed by activity	<u>123,086</u>	<u>123,086</u>	<u>135,488</u>

5. Analysis of Total Support Costs by Activity

	General Support	Total 2020	Total 2019
Nature of support costs	£	£	£
Educational Support Costs	34,935	34,935	37,207
Governance Costs	1,838	1,838	1,250
Total support costs analysed by activity	<u>36,772</u>	<u>36,772</u>	<u>38,457</u>

Notes to the accounts (continued)

6. Staff Costs and Emoluments

The Charity had no employees in 2020 and 2019.

Volunteers have donated an unquantifiable amount of time to Birmingham Arabic School of which is impossible to reflect.

There were no fees or other remuneration to the trustees.

There were no employees with emoluments in excess of £60,000 per annum.

7. Tangible Fixed Assets

	Fixtures, fittings and office equipment	Total
Cost		
As at 1st August 2019	-	-
Additions	1,298	1,298
As at 31st July 2020	1,298	1,298
Accumulated Depreciation		
As at 1st August 2019	-	-
Charge for the period	(325)	(325)
As at 31st July 2020	(325)	(325)
Net Book Value		
As at 31st July 2020	974	974
As at 31st July 2019	-	-

8. Debtors:

	2020 £	2019 £
Trade Debtors – Student Fees	1,392	-

9. Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	2,500	1,250
Trade creditors – Student Fees	-	300
	2,500	1,550

10. Analysis of assets and liabilities representing funds

At 31 July 2020	Unrestricted funds	Restricted Funds	Total Funds
	£	£	£
Tangible Fixed Assets	974	-	874
Current Assets	73,786	-	73,786
Current Liabilities	(2,500)	-	(2,500)
	72,260	-	72,260

The individual funds included above are :-

	Funds at 2019	Movements in Funds as below	Transfers Between Funds	Funds at 2020
	£	£	£	£
Charitable activities	88,735	(16,475)	-	72,260
	88,735	(16,475)	-	72,260

Analysis of movements in funds as shown in the table above

Incoming Resources	Outgoing Resources	Gains & Losses	Movement In funds
£	£	£	£
106,611	123,086	-	(16,475)
106,611	123,086	-	(16,475)

11. Endowment Funds

The charity had no endowment funds in the year ended 2020 (2019: £Nil).