

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

		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Notes	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 1A 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

	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)
	<u>19,495</u>	<u>-</u>	<u>19,495</u>

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)
	<u>55,335</u>	<u>-</u>	<u>55,335</u>

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
	<u>55,335</u>	<u>(35,840)</u>	<u>-</u>	<u>19,495</u>

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)
<u>109,297</u>	<u>145,137</u>	<u>-</u>	<u>(35,840)</u>

11. Endowment Funds

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