

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 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 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

	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
	£	£	£
Income from			
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).