

Registered Charity Number 1166742

# **Birmingham Arabic School**

## **Annual Report & Financial Statements**

**31<sup>st</sup> July 2025**

# Birmingham Arabic School

## Annual Report & Financial Statements

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## **Report of the Trustees for the year ended 31<sup>st</sup> 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 <sup>th</sup> April 2016
Principal and Registered Address	16 Woodleigh Avenue Birmingham B17 ONJ Email: <a href="mailto:birmingham-arabic-school@live.co.uk">birmingham-arabic-school@live.co.uk</a>
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 30<sup>th</sup> 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 30<sup>th</sup> May 2026

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

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

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

*Saad Mahmoud*

**Dr S M Mahmoud**  
**Chair of the Board of Trustees**

Approved by the board of trustees on 30<sup>th</sup> 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
	£	£	£
<b>Income from</b>			
Donations	-	-	-
IWaqf Grant	1,000	1,000	-
Charitable Activities	163,922	163,922	152,630
<b>Total Income</b>	<b>164,922</b>	<b>164,922</b>	<b>152,630</b>

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**

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

**4. Analysis of charitable expenditure by activity**

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

**5. Analysis of Total Support Costs by Activity**

	<b>General Support</b>	<b>Total 2025</b>	<b>Total 2024</b>
<b>Nature of support costs</b>	<b>£</b>	<b>£</b>	<b>£</b>
Educational Support Costs	45,684	45,684	43,379
Governance Costs	2,875	2,875	2,100
<b>Total support costs analysed by activity</b>	<u><b>48,559</b></u>	<u><b>48,559</b></u>	<u><b>45,479</b></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
<b>Cost</b>		
As at 1st August 2024	1,298	1,298
Additions	-	-
<b>As at 31st July 2025</b>	<b>1,298</b>	<b>1,298</b>
<b>Accumulated Depreciation</b>		
As at 1st August 2024	(1298)	(1298)
Charge for the period	(0)	(0)
<b>As at 31st July 2025</b>	<b>(1298)</b>	<b>(1298)</b>
<b>Net Book Value</b>		
<b>As at 31st July 2024</b>	<b>325</b>	<b>325</b>
<b>As at 31st July 2025</b>	<b>0</b>	<b>0</b>

### 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	-	-
	<b>1,600</b>	<b>2,700</b>

## 10. Analysis of assets and liabilities representing funds

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

  

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

The individual funds included above are :-

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

Analysis of movements in funds as shown in the table above

<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>Gains &amp; Losses</b>	<b>Movement In funds</b>
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
164,922	144,091	-	20,832
<b>164,922</b>	<b>144,091</b>	<b>-</b>	<b>20,832</b>

## 11. Endowment Funds

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