

THE ARAB EDUCATIONAL AND CULTURAL FORUM

England & Wales · Charity number 802735

Details

Status Registered

Legal form Charitable company

Company number [02450405](#)

Registered 1990-02-06

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

Contact

Address 7 Redbridge Lane East
Ilford
IG4 5ET

Phone 02085509300

Email a768@ingerandcompany.co.uk

Activities

Objects: (A) THE ADVANCEMENT OF PUBLIC EDUCATION IN ARAB LANGUAGE, LITERATURE, HISTORY AND CULTURAL HERITAGE AND IDENTITY. (B) THE RELIEF OF POVERTY OF SICKNESS AND THE ADVANCEMENT OF EDUCATION AMONGST THE ARAB COMMUNITY THROUGHOUT THE WORLD.

Activities: Saturday schools for teaching Arabic language to children

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** Education/training, Religious Activities, Arts/culture/heritage/science
- **Who:** Children/young People

Geography

- Ealing
- Surrey

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£62,564	£75,699	-	-
2024-08-31	£75,911	£75,856	-	-
2023-08-31	£77,357	£76,127	-	-
2022-08-31	£65,996	£75,117	-	-
2021-08-31	£43,948	£52,244	-	-
2020-08-31	£53,941	£53,582	-	-

Trustees

Name	Role	Appointed
DHIA AL-FALAKI	Chair	
IBTISAM AUCHI		

THE ARAB EDUCATIONAL AND CULTURAL FORUM

England & Wales - Charity number 802735

Accounts

COMPANY REGISTRATION NUMBER: 2450405
CHARITY REGISTRATION NUMBER: 802735

The Arab Educational and Cultural Forum
Company Limited by Guarantee
Unaudited Financial Statements
31 August 2025

R C PATEL FCA
Chartered Accountant
7 Redbridge Lane East
Redbridge, Ilford
Essex IG4 5ET

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Financial Statements

Year ended 31 August 2025

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The Arab Educational and Cultural Forum

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 August 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2025.

Reference and administrative details

Registered charity name	The Arab Educational and Cultural Forum
Charity registration number	802735
Company registration number	2450405
Principal office and registered office	7 Redbridge Lane East Ilford Essex IG4 5ET

The trustees

D S Al-Falaki
Mrs I Auchi

Company secretary D S Al-Falaki

Independent examiner R C Patel, FCA
7 Redbridge Lane East
Redbridge, Ilford
Essex IG4 5ET

Structure, governance and management

Governing document

The Arab Educational and Cultural Forum is a company limited by guarantee governed by its Memorandum and Articles of Association dated 29 November 1989. It is registered as a charity with the Charity Commission.

Appointment of trustees

Trustees' appointments are governed by the Articles of Association as are terminations of trusteeship.

Recommendation and selection of trustees is the responsibility of the board.

Trustee induction and training

New trustees are briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and the decision making processes and recent and projected financial performance of the charity.

Organisation

The board of trustees administers the charity. The board meets regularly during the year.

The day to day operations of the charity are managed by senior employees.

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2025

Structure, governance and management *(continued)*

Risk Management

The trustees carry out an annual review of the risks the charity may face and are satisfied that systems are in place to monitor and control these risks to mitigate any impact they may have on the Charity in the future.

Objectives and activities

The Objects of the Charity are the advancement of public education in Arab language, literature, history and cultural heritage and identity.

Achievements and performance

The Charity has continued to operate its Arabic school in the London area catering for a large number of pupils.

Financial review

The Charity's income for the year was £62,564 (2024 - £75,911) giving a deficit of £13,135 (2024 surplus - £55).

Reserves

It is the policy of the Charity to build up the unrestricted funds to a level equivalent to between six and twelve months' expenditure including grants. The trustees consider that the reserves at this level will ensure that, in the event of a significant drop in funding/income, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised.

Plans for future periods

The charity does not anticipate any change in its operations and expects to continue with its activities and objectives as defined in its governing document.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 2 May 2026 and signed on behalf of the board of trustees by:



Mrs I Auchi
Director

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of The Arab Educational and Cultural Forum

Year ended 31 August 2025

I report to the trustees on my examination of the financial statements of The Arab Educational and Cultural Forum ('the charity') for the year ended 31 August 2025.

Responsibilities and basis of report

The trustees are also the directors of the company for the purposes of company law are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. 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 Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



R C Patel, FCA
Independent Examiner

7 Redbridge Lane East
Redbridge, Ilford
Essex IG4 5ET

2 May 2026

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 August 2025

		2025		2024
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Charitable activities	5	61,102	61,102	74,012
Investment income	6	1,462	1,462	1,899
Total income		<u>62,564</u>	<u>62,564</u>	<u>75,911</u>
Expenditure				
Expenditure on charitable activities	7,8	75,699	75,699	75,856
Total expenditure		<u>75,699</u>	<u>75,699</u>	<u>75,856</u>
Net (expenditure)/income and net movement in funds		<u>(13,135)</u>	<u>(13,135)</u>	<u>55</u>
Reconciliation of funds				
Total funds brought forward		82,657	82,657	82,602
Total funds carried forward		<u>69,522</u>	<u>69,522</u>	<u>82,657</u>

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

The notes on pages 6 to 10 form part of these financial statements.

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Statement of Financial Position

31 August 2025

	Note	2025 £	£	2024 £
Current assets				
Cash at bank and in hand		74,196		83,917
Creditors: amounts falling due within one year	15	<u>4,674</u>		<u>1,260</u>
Net current assets			<u>69,522</u>	<u>82,657</u>
Total assets less current liabilities			<u>69,522</u>	<u>82,657</u>
Net assets			<u>69,522</u>	<u>82,657</u>
Funds of the charity				
Unrestricted funds			<u>69,522</u>	<u>82,657</u>
Total charity funds	16		<u>69,522</u>	<u>82,657</u>

For the year ending 31 August 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 2 May 2026, and are signed on behalf of the board by:



Mrs I Auchi
Director

The notes on pages 6 to 10 form part of these financial statements.

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 August 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 7 Redbridge Lane East, Ilford, Essex, IG4 5ET.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

In the opinion of the trustees, there are no material uncertainties about the Charity's ability to continue for the foreseeable future.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

3. Accounting policies *(continued)*

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policy is applied to the principal category of income:

Income from tuition fees receivable and income from other educational activities is evenly recognised over the terms in the academic year.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 15% straight line

4. Limited by guarantee

Members' liability is limited to £1 per member.

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 August 2025

5. Charitable activities

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
School fees	<u>61,102</u>	<u>61,102</u>	<u>74,012</u>	<u>74,012</u>

6. Investment income

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Bank interest receivable	<u>1,462</u>	<u>1,462</u>	<u>1,899</u>	<u>1,899</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
School running costs	74,379	74,379	74,846	74,846
Support costs	<u>1,320</u>	<u>1,320</u>	<u>1,010</u>	<u>1,010</u>
	<u>75,699</u>	<u>75,699</u>	<u>75,856</u>	<u>75,856</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2025	Total fund 2024
	£	£	£	£
School running costs	74,379	–	74,379	74,846
Governance costs	–	<u>1,320</u>	<u>1,320</u>	<u>1,010</u>
	<u>74,379</u>	<u>1,320</u>	<u>75,699</u>	<u>75,856</u>

9. Analysis of support costs

	Analysis of support costs activity 1	Total 2025	Total 2024
	£	£	£
Governance costs	<u>1,320</u>	<u>1,320</u>	<u>1,011</u>

10. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	<u>–</u>	<u>98</u>

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

11. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,320</u>	<u>1,011</u>

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	<u>52,486</u>	<u>51,347</u>

The average head count of employees during the year was 27 (2024: 27). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Teachers and administrators	<u>6</u>	<u>6</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No trustee expenses have been incurred.

14. Tangible fixed assets

	Equipment	Total
	£	£
Cost		
At 1 September 2024 and 31 August 2025	<u>3,561</u>	<u>3,561</u>
Depreciation		
At 1 September 2024 and 31 August 2025	<u>3,561</u>	<u>3,561</u>
Carrying amount		
At 31 August 2025	<u>—</u>	<u>—</u>
At 31 August 2024	<u>—</u>	<u>—</u>

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

15. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	1,320	1,260
Social security and other taxes	3,354	–
	<u>4,674</u>	<u>1,260</u>

16. Analysis of charitable funds

Unrestricted funds

	At 1 September 2024	Income	Expenditure	At 31 August 2025
	£	£	£	£
General funds	<u>82,657</u>	<u>62,564</u>	<u>(75,699)</u>	<u>69,522</u>

	At 1 September 2023	Income	Expenditure	At 31 August 2024
	£	£	£	£
General funds	<u>82,602</u>	<u>75,911</u>	<u>(75,856)</u>	<u>82,657</u>

17. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2025
	£	£
Current assets	74,196	74,196
Creditors less than 1 year	<u>(4,674)</u>	<u>(4,674)</u>
Net assets	<u>69,522</u>	<u>69,522</u>

	Unrestricted Funds	Total Funds 2024
	£	£
Tangible fixed assets	–	–
Current assets	83,917	83,917
Creditors less than 1 year	<u>(1,261)</u>	<u>(1,261)</u>
Net assets	<u>82,656</u>	<u>82,656</u>

18. Related parties

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2024 - Nil).

THE ARAB EDUCATIONAL AND CULTURAL FORUM

England & Wales - Charity number 802735

Accounts

COMPANY REGISTRATION NUMBER: 2450405

CHARITY REGISTRATION NUMBER: 802735

**The Arab Educational and Cultural Forum
Company Limited by Guarantee
Unaudited Financial Statements
31 August 2024**

R C PATEL FCA
Chartered Accountant
7 Redbridge Lane East
Redbridge, Ilford
Essex IG4 5ET

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Financial Statements

Year ended 31 August 2024

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The Arab Educational and Cultural Forum

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 August 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2024.

Reference and administrative details

Registered charity name	The Arab Educational and Cultural Forum
Charity registration number	802735
Company registration number	2450405
Principal office and registered office	7 Redbridge Lane East Ilford Essex IG4 5ET

The trustees

D S Al-Falaki
Mrs I Auchi

Company secretary D S Al-Falaki

Independent examiner R C Patel, FCA
7 Redbridge Lane East
Redbridge, Ilford
Essex IG4 5ET

Structure, governance and management

Governing document

The Arab Educational and Cultural Forum is a company limited by guarantee governed by its Memorandum and Articles of Association dated 29 November 1989. It is registered as a charity with the Charity Commission.

Appointment of trustees

Trustees' appointments are governed by the Articles of Association as are terminations of trusteeship.

Recommendation and selection of trustees is the responsibility of the board.

Trustee induction and training

New trustees are briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and the decision making processes and recent and projected financial performance of the charity.

Organisation

The board of trustees administers the charity. The board meets regularly during the year.

The day to day operations of the charity are managed by senior employees.

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2024

Structure, governance and management *(continued)*

Risk Management

The trustees carry out an annual review of the risks the charity may face and are satisfied that systems are in place to monitor and control these risks to mitigate any impact they may have on the Charity in the future.

Objectives and activities

The Objects of the Charity are the advancement of public education in Arab language, literature, history and cultural heritage and identity.

Achievements and performance

The Charity has continued to operate its Arabic school in the London area catering for a large number of pupils.

Financial review

The Charity's income for the year was £75,911 (2023 - £77,357) giving a surplus of £55 (2023 - £1,230).

Reserves

It is the policy of the Charity to build up the unrestricted funds to a level equivalent to between six and twelve months' expenditure including grants. The trustees consider that the reserves at this level will ensure that, in the event of a significant drop in funding/income, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised.


Plans for future periods

The charity does not anticipate any change in its operations and expects to continue with its activities and objectives as defined in its governing document.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 12/5/25 and signed on behalf of the board of trustees by:


D S Al-Falaki
Director

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of The Arab Educational and Cultural Forum

Year ended 31 August 2024

I report to the trustees on my examination of the financial statements of The Arab Educational and Cultural Forum ('the charity') for the year ended 31 August 2024.

Responsibilities and basis of report

The trustees are also the directors of the company for the purposes of company law are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. 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 Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



R C Patel, FCA
Independent Examiner

7 Redbridge Lane East
Redbridge, Ilford
Essex IG4 5ET

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 August 2024

		2024		2023
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Charitable activities	5	74,012	74,012	76,474
Investment income	6	1,899	1,899	883
Total income		<u>75,911</u>	<u>75,911</u>	<u>77,357</u>
Expenditure				
Expenditure on charitable activities	7,8	75,856	75,856	76,127
Total expenditure		<u>75,856</u>	<u>75,856</u>	<u>76,127</u>
Net income and net movement in funds		<u>55</u>	<u>55</u>	<u>1,230</u>
Reconciliation of funds				
Total funds brought forward		82,602	82,602	81,372
Total funds carried forward		<u>82,657</u>	<u>82,657</u>	<u>82,602</u>

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

The notes on pages 6 to 11 form part of these financial statements.

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Statement of Financial Position

31 August 2024

	Note	2024 £	£	2023 £
Fixed assets				
Tangible fixed assets	14		–	98
Current assets				
Stocks	15	–		2,900
Cash at bank and in hand		<u>83,917</u>		<u>81,094</u>
		<u>83,917</u>		<u>83,994</u>
Creditors: amounts falling due within one year	16	<u>1,260</u>		<u>1,490</u>
Net current assets			<u>82,657</u>	<u>82,504</u>
Total assets less current liabilities			<u>82,657</u>	<u>82,602</u>
Net assets			<u>82,657</u>	<u>82,602</u>
Funds of the charity				
Unrestricted funds			<u>82,657</u>	<u>82,602</u>
Total charity funds	17		<u>82,657</u>	<u>82,602</u>


For the year ending 31 August 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 12/5/25, and are signed on behalf of the board by:


D S Al-Falaki
Director

The notes on pages 6 to 11 form part of these financial statements.

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 August 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 7 Redbridge Lane East, Ilford, Essex, IG4 5ET.

2. Statement of compliance

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3. Accounting policies

Basis of preparation

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Going concern

In the opinion of the trustees, there are no material uncertainties about the Charity's ability to continue for the foreseeable future.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

3. Accounting policies *(continued)*

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policy is applied to the principal category of income:

Income from tuition fees receivable and income from other educational activities is evenly recognised over the terms in the academic year.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 15% straight line

Stocks

Stocks, which consist of books, are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

4. Limited by guarantee

Members' liability is limited to £1 per member.

5. Charitable activities

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
School fees	74,012	74,012	76,474	76,474

6. Investment income

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Bank interest receivable	1,899	1,899	883	883

7. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
School running costs	74,845	74,845	74,866	74,866
Support costs	1,011	1,011	1,261	1,261
	75,856	75,856	76,127	76,127

8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2024	Total fund 2023
	£	£	£	£
School running costs	74,845	—	74,845	74,866
Governance costs	—	1,011	1,011	1,261
	74,845	1,011	75,856	76,127

9. Analysis of support costs

	Analysis of support costs	Total 2024	Total 2023
	£	£	£
Governance costs	1,011	1,011	1,261

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

10. Net income

Net income is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	<u>98</u>	<u>534</u>

11. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,011</u>	<u>1,261</u>

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	<u>51,347</u>	<u>56,026</u>

The average head count of employees during the year was 27 (2023: 27). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Teachers and administrators	<u>6</u>	<u>6</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No trustee expenses have been incurred.

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

14. Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 September 2023 and 31 August 2024	<u>3,561</u>	<u>3,561</u>
Depreciation		
At 1 September 2023	3,463	3,463
Charge for the year	<u>98</u>	<u>98</u>
At 31 August 2024	<u>3,561</u>	<u>3,561</u>
Carrying amount		
At 31 August 2024	<u>—</u>	<u>—</u>
At 31 August 2023	<u>98</u>	<u>98</u>

15. Stocks

	2024 £	2023 £
Raw materials and consumables	<u>—</u>	<u>2,900</u>

16. Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	1,260	1,390
Social security and other taxes	<u>—</u>	<u>100</u>
	<u>1,260</u>	<u>1,490</u>

17. Analysis of charitable funds

Unrestricted funds

	At 1 September 2023 £	Income £	Expenditure At 31 August 2024	
			£	£
General funds	<u>82,602</u>	<u>75,911</u>	<u>(75,856)</u>	<u>82,657</u>

	At 1 September 2022 £	Income £	Expenditure At 31 August 2023	
			£	£
General funds	<u>81,372</u>	<u>77,357</u>	<u>(76,127)</u>	<u>82,602</u>

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

18. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	—	—
Current assets	83,917	83,917
Creditors less than 1 year	(1,261)	(1,261)
Net assets	82,656	82,656

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	98	98
Current assets	83,994	83,994
Creditors less than 1 year	(1,490)	(1,490)
Net assets	82,602	82,602

19. Related parties

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2023 - Nil).

THE ARAB EDUCATIONAL AND CULTURAL FORUM

England & Wales - Charity number 802735

Accounts

COMPANY REGISTRATION NUMBER: 2450405
CHARITY REGISTRATION NUMBER: 802735

The Arab Educational and Cultural Forum
Company Limited by Guarantee
Unaudited Financial Statements
31 August 2023

R C PATEL FCA, FCCA

Chartered Accountant
7 Redbridge Lane East
Redbridge, Ilford
Essex IG4 5ET

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Financial Statements

Year ended 31 August 2023

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The Arab Educational and Cultural Forum

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 August 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2023.

Reference and administrative details

Registered charity name	The Arab Educational and Cultural Forum
Charity registration number	802735
Company registration number	2450405
Principal office and registered office	7 Redbridge Lane East Ilford Essex IG4 5ET

The trustees

D S Al-Falaki
Mrs I Auchi

Company secretary D S Al-Falaki

Independent examiner R C Patel, FCA FCCA
7 Redbridge Lane East
Redbridge, Ilford
Essex IG4 5ET

Structure, governance and management

Governing document

The Arab Educational and Cultural Forum is a company limited by guarantee governed by its Memorandum and Articles of Association dated 29 November 1989. It is registered as a charity with the Charity Commission.

Appointment of trustees

Trustees' appointments are governed by the Articles of Association as are terminations of trusteeship.

Recommendation and selection of trustees is the responsibility of the board.

Trustee induction and training

New trustees are briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and the decision making processes and recent and projected financial performance of the charity.

Organisation

The board of trustees administers the charity. The board meets regularly during the year.

The day to day operations of the charity are managed by senior employees.

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2023

Structure, governance and management *(continued)*

Risk Management

The trustees carry out an annual review of the risks the charity may face and are satisfied that systems are in place to monitor and control these risks to mitigate any impact they may have on the Charity in the future.

Objectives and activities

The Objects of the Charity are the advancement of public education in Arab language, literature, history and cultural heritage and identity.

Achievements and performance

The Charity has continued to operate its Arabic school in the London area catering for a large number of pupils.

Financial review

The Charity enjoyed a surplus of £1,230 (2022 - deficit £9,121) for the year and had accumulated reserves of £82,602 (2022 - £81,372) at 31 August 2023.

Reserves

It is the policy of the Charity to build up the unrestricted funds to a level equivalent to between six- and twelve-months' expenditure including grants. The trustees consider that the reserves at this level will ensure that, in the event of a significant drop in funding/income, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised.

Plans for future periods

The charity does not anticipate any change in its operations and expects to continue with its activities and objectives as defined in its governing document.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on and signed on behalf of the board of trustees by:

Mrs I Auchi
Director

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of The Arab Educational and Cultural Forum

Year ended 31 August 2023

I report to the trustees on my examination of the financial statements of The Arab Educational and Cultural Forum ('the charity') for the year ended 31 August 2023.

Responsibilities and basis of report

The trustees are also the directors of the company for the purposes of company law are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. 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 Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

R C Patel, FCA FCCA
Independent Examiner

7 Redbridge Lane East
Redbridge, Ilford
Essex IG4 5ET

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 August 2023

		2023		2022
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Charitable activities	5	76,474	76,474	65,969
Investment income	6	883	883	27
Total income		<u>77,357</u>	<u>77,357</u>	<u>65,996</u>
Expenditure				
Expenditure on charitable activities	7,8	76,127	76,127	75,117
Total expenditure		<u>76,127</u>	<u>76,127</u>	<u>75,117</u>
Net income/(expenditure) and net movement in funds		<u>1,230</u>	<u>1,230</u>	<u>(9,121)</u>
Reconciliation of funds				
Total funds brought forward		81,372	81,372	90,493
Total funds carried forward		<u>82,602</u>	<u>82,602</u>	<u>81,372</u>

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

The notes on pages 6 to 11 form part of these financial statements.

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Statement of Financial Position

31 August 2023

	Note	2023 £	£	2022 £
Fixed assets				
Tangible fixed assets	14		98	632
Current assets				
Stocks	15	2,900		4,000
Cash at bank and in hand		81,094		77,870
		83,994		81,870
Creditors: amounts falling due within one year	16	1,490		1,130
Net current assets			82,504	80,740
Total assets less current liabilities			82,602	81,372
Net assets			82,602	81,372
Funds of the charity				
Unrestricted funds			82,602	81,372
Total charity funds	17		82,602	81,372

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

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on, and are signed on behalf of the board by:

Mrs I Auchi
Director

The notes on pages 6 to 11 form part of these financial statements.

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 August 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 7 Redbridge Lane East, Ilford, Essex, IG4 5ET.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

In the opinion of the trustees, there are no material uncertainties about the Charity's ability to continue for the foreseeable future.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

3. Accounting policies *(continued)*

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policy is applied to the principal category of income:

Income from tuition fees receivable and income from other educational activities is evenly recognised over the terms in the academic year.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 15% straight line

Stocks

Stocks, which consist of books, are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 August 2023

4. Limited by guarantee

Members' liability is limited to £1 per member.

5. Charitable activities

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
School fees	<u>76,474</u>	<u>76,474</u>	<u>65,969</u>	<u>65,969</u>

6. Investment income

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Bank interest receivable	<u>883</u>	<u>883</u>	<u>27</u>	<u>27</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
School running costs	74,866	74,866	74,088	74,088
Support costs	<u>1,261</u>	<u>1,261</u>	<u>1,029</u>	<u>1,029</u>
	<u>76,127</u>	<u>76,127</u>	<u>75,117</u>	<u>75,117</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023	Total fund 2022
	£	£	£	£
School running costs	74,866	–	74,866	74,088
Governance costs	–	<u>1,261</u>	<u>1,261</u>	<u>1,029</u>
	<u>74,866</u>	<u>1,261</u>	<u>76,127</u>	<u>75,117</u>

9. Analysis of support costs

	Analysis of support costs activity 1	Total 2023	Total 2022
	£	£	£
Governance costs	<u>1,030</u>	<u>1,030</u>	<u>1,030</u>

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

10. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	<u>534</u>	<u>534</u>

11. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,110</u>	<u>780</u>

12. Staff costs

The average head count of employees during the year was 27 (2022: 24). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Teachers and administrators	<u>6</u>	<u>6</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No trustee expenses have been incurred.

14. Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 September 2022 and 31 August 2023	<u>3,561</u>	<u>3,561</u>
Depreciation		
At 1 September 2022	2,929	2,929
Charge for the year	<u>534</u>	<u>534</u>
At 31 August 2023	<u>3,463</u>	<u>3,463</u>
Carrying amount		
At 31 August 2023	<u>98</u>	<u>98</u>
At 31 August 2022	<u>632</u>	<u>632</u>

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 August 2023

15. Stocks

	2023	2022
	£	£
Raw materials and consumables	<u>2,900</u>	<u>4,000</u>

16. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	1,390	1,030
Social security and other taxes	100	100
	<u>1,490</u>	<u>1,130</u>

17. Analysis of charitable funds

Unrestricted funds

	At 1 September 2022	Income	Expenditure	At 31 August 2023
	£	£	£	£
General funds	<u>81,372</u>	<u>77,357</u>	<u>(76,127)</u>	<u>82,602</u>

	At 1 September 2021	Income	Expenditure	At 31 August 2022
	£	£	£	£
General funds	<u>90,493</u>	<u>65,996</u>	<u>(75,117)</u>	<u>81,372</u>

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

18. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	98	98
Current assets	83,994	83,994
Creditors less than 1 year	(1,490)	(1,490)
Net assets	82,602	82,602

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	632	632
Current assets	81,870	81,870
Creditors less than 1 year	(1,130)	(1,130)
Net assets	81,372	81,372

19. Related parties

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2022 - Nil).

THE ARAB EDUCATIONAL AND CULTURAL FORUM

England & Wales - Charity number 802735

Accounts

COMPANY REGISTRATION NUMBER: 2450405
CHARITY REGISTRATION NUMBER: 802735

The Arab Educational and Cultural Forum
Company Limited by Guarantee
Unaudited Financial Statements
31 August 2022

R C PATEL FCA, FCCA
Chartered Accountant
7 Redbridge Lane East
Redbridge, Ilford
Essex IG4 5ET

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Financial Statements

Year ended 31 August 2022

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The Arab Educational and Cultural Forum

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 August 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2022.

Reference and administrative details

Registered charity name	The Arab Educational and Cultural Forum
Charity registration number	802735
Company registration number	2450405
Principal office and registered office	29 Lings Coppice London SE21 8SY

The trustees

D S Al-Falaki
Mrs I Auchi

Company secretary D S Al-Falaki

Independent examiner R C Patel, FCA FCCA
7 Redbridge Lane East
Redbridge, Ilford
Essex IG4 5ET

Structure, governance and management

Governing document

The Arab Educational and Cultural Forum is a company limited by guarantee governed by its Memorandum and Articles of Association dated 29 November 1989. It is registered as a charity with the Charity Commission.

Appointment of trustees

Trustees' appointments are governed by the Articles of Association as are terminations of trusteeship.

Recommendation and selection of trustees is the responsibility of the board.

Trustee induction and training

New trustees are briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and the decision making processes and recent and projected financial performance of the charity.

Organisation

The board of trustees administers the charity. The board meets regularly during the year.

The day to day operations of the charity are managed by senior employees.

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2022

Structure, governance and management *(continued)*

Risk Management

The trustees carry out an annual review of the risks the charity may face and are satisfied that systems are in place to monitor and control these risks to mitigate any impact they may have on the Charity in the future.

Objectives and activities

The Objects of the Charity are the advancement of public education in Arab language, literature, history and cultural heritage and identity.

Achievements and performance

The Charity has continued to operate its Arabic school in the London area catering for a large number of pupils.

Financial review

The Charity suffered a deficit of £9,121 (2021 - deficit - £8,296) for the year and had accumulated reserves of £81,372 (2021 - £90,492) at 31 August 2022.

Reserves

It is the policy of the Charity to build up the unrestricted funds to a level equivalent to between six and twelve months' expenditure including grants. The trustees consider that the reserves at this level will ensure that, in the event of a significant drop in funding/income, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised.

Plans for future periods

The charity does not anticipate any change in its operations and expects to continue with its activities and objectives as defined in its governing document.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on12/5/23..... and signed on behalf of the board of trustees by:



Mrs I Auchi
Director

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of The Arab Educational and Cultural Forum

Year ended 31 August 2022

I report to the trustees on my examination of the financial statements of The Arab Educational and Cultural Forum ('the charity') for the year ended 31 August 2022.

Responsibilities and basis of report

The trustees are also the directors of the company for the purposes of company law are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. 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 Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



R C Patel, FCA FCCA
Independent Examiner

7 Redbridge Lane East
Redbridge, Ilford
Essex IG4 5ET

13 May 2023

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 August 2022

		2022		2021
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Charitable activities	5	65,969	65,969	43,937
Investment income	6	27	27	11
Total income		<u>65,996</u>	<u>65,996</u>	<u>43,948</u>
Expenditure				
Expenditure on charitable activities	7,8	75,117	75,117	52,244
Total expenditure		<u>75,117</u>	<u>75,117</u>	<u>52,244</u>
Net expenditure and net movement in funds		<u>(9,121)</u>	<u>(9,121)</u>	<u>(8,296)</u>
Reconciliation of funds				
Total funds brought forward		90,493	90,493	98,789
Total funds carried forward		<u>81,372</u>	<u>81,372</u>	<u>90,493</u>

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

The notes on pages 6 to 11 form part of these financial statements.

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Statement of Financial Position

31 August 2022

	Note	2022 £	£	2021 £
Fixed assets				
Tangible fixed assets	14		632	1,166
Current assets				
Stocks	15	4,000		8,137
Cash at bank and in hand		<u>77,870</u>		<u>83,250</u>
		81,870		91,387
Creditors: amounts falling due within one year	16	<u>1,130</u>		<u>2,060</u>
Net current assets			80,740	89,327
Total assets less current liabilities			81,372	90,493
Net assets			81,372	90,493
Funds of the charity				
Unrestricted funds			81,372	90,493
Total charity funds	17		81,372	90,493

For the year ending 31 August 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on12/5/22....., and are signed on behalf of the board by:

Mrs I Auchi
Director

The notes on pages 6 to 11 form part of these financial statements.

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 August 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 29 Lings Coppice, London SE21 8SY.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

While there was a deficit of £9,121 for the current year (2001 - deficit £8,296), the Charity has reserves of £81,372. In the opinion of the trustees, there are no material uncertainties about the Charity's ability to continue for the foreseeable future.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

3. Accounting policies *(continued)*

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policy is applied to the principal category of income:

Income from tuition fees receivable and income from other educational activities is evenly recognised over the terms in the academic year.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 15% straight line

Stocks

Stocks, which consist of books, are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 August 2022

4. Limited by guarantee

Members' liability is limited to £1 per member.

5. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
School fees	<u>65,969</u>	<u>65,969</u>	<u>43,937</u>	<u>43,937</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	<u>27</u>	<u>27</u>	<u>11</u>	<u>11</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
School running costs	74,088	74,088	50,883	50,883
Support costs	1,029	1,029	1,361	1,361
	<u>75,117</u>	<u>75,117</u>	<u>52,244</u>	<u>52,244</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
School running costs	74,088	–	74,088	50,883
Governance costs	–	1,029	1,029	1,361
	<u>74,088</u>	<u>1,029</u>	<u>75,117</u>	<u>52,244</u>

9. Analysis of support costs

	Analysis of support costs £	Total 2022 £	Total 2021 £
Governance costs	<u>1,029</u>	<u>1,029</u>	<u>1,361</u>

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 August 2022

10. Net expenditure

Net expenditure is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	<u>534</u>	<u>291</u>

11. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>780</u>	<u>860</u>

12. Staff costs

The average head count of employees during the year was 24 (2021: 16). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Teachers and administrators	<u>6</u>	<u>5</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No trustee expenses have been incurred.

14. Tangible fixed assets

	Equipment	Total
	£	£
Cost		
At 1 September 2021 and 31 August 2022	<u>3,561</u>	<u>3,561</u>
Depreciation		
At 1 September 2021	2,395	2,395
Charge for the year	534	534
At 31 August 2022	<u>2,929</u>	<u>2,929</u>
Carrying amount		
At 31 August 2022	<u>632</u>	<u>632</u>
At 31 August 2021	<u>1,166</u>	<u>1,166</u>

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

15. Stocks

	2022	2021
	£	£
Books	<u>4,000</u>	<u>8,137</u>

16. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	1,030	2,060
Social security and other taxes	<u>100</u>	<u>-</u>
	<u>1,130</u>	<u>2,060</u>

17. Analysis of charitable funds

Unrestricted funds

	At 1 September 2021	Income	Expenditure	At 31 August 2022
	£	£	£	£
General funds	<u>90,493</u>	<u>65,996</u>	<u>(75,117)</u>	<u>81,372</u>

	At 1 September 2020	Income	Expenditure	At 31 August 2021
	£	£	£	£
General funds	<u>98,789</u>	<u>43,948</u>	<u>(52,244)</u>	<u>90,493</u>

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

18. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	632	632
Current assets	81,870	81,870
Creditors less than 1 year	(1,130)	(1,130)
Net assets	<u>81,372</u>	<u>81,372</u>

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	1,166	1,166
Current assets	91,387	91,387
Creditors less than 1 year	(2,060)	(2,060)
Net assets	<u>90,493</u>	<u>90,493</u>

19. Related parties

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2021 - Nil).

THE ARAB EDUCATIONAL AND CULTURAL FORUM

England & Wales - Charity number 802735

Accounts

COMPANY REGISTRATION NUMBER: 2450405
CHARITY REGISTRATION NUMBER: 802735

The Arab Educational and Cultural Forum
Company Limited by Guarantee
Unaudited Financial Statements
31 August 2021

R C PATEL FCA, FCCA

Chartered Accountant
7 Redbridge Lane East
Redbridge, Ilford
Essex IG4 5ET

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Financial Statements

Year ended 31 August 2021

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The Arab Educational and Cultural Forum

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 August 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2021.

Reference and administrative details

Registered charity name	The Arab Educational and Cultural Forum
Charity registration number	802735
Company registration number	2450405
Principal office and registered office	29 Lings Coppice London SE21 8SY

The trustees

D S Al-Falaki
Mrs I Auchi

Company secretary D S Al-Falaki

Independent examiner R C Patel, FCA FCCA
7 Redbridge Lane East
Redbridge, Ilford
Essex IG4 5ET

Structure, governance and management

Governing document

The Arab Educational and Cultural Forum is a company limited by guarantee governed by its Memorandum and Articles of Association dated 29 November 1989. It is registered as a charity with the Charity Commission.

Appointment of trustees

Trustees' appointments are governed by the Articles of Association as are terminations of trusteeship.

Recommendation and selection of trustees is the responsibility of the board.

Trustee induction and training

New trustees are briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and the decision making processes and recent and projected financial performance of the charity.

Organisation

The board of trustees administers the charity. The board meets regularly during the year.

The day to day operations of the charity are managed by senior employees.

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2021

Structure, governance and management *(continued)*

Risk Management

The trustees carry out an annual review of the risks the charity may face and are satisfied that systems are in place to monitor and control these risks to mitigate any impact they may have on the Charity in the future.

Objectives and activities

The Objects of the Charity are the advancement of public education in Arab language, literature, history and cultural heritage and identity.

Achievements and performance

The Charity has continued to operate its Arabic school in the London area catering for a large number of pupils.

Financial review

The Charity suffered a deficit of £8,296 (2020 - surplus £359) for the year and had accumulated reserves of £90,493 (2020 - £98,789) at 31 August 2021.

Reserves

It is the policy of the Charity to build up the unrestricted funds to a level equivalent to between six and twelve months' expenditure including grants. The trustees consider that the reserves at this level will ensure that, in the event of a significant drop in funding/income, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised.

Covid-19

Since the outbreak of Covid-19 pandemic in March 2020, the school has been operating under government guidelines to ensure safety of pupils and teachers.

Plans for future periods

The charity does not anticipate any change in its operations and expects to continue with its activities and objectives as defined in its governing document.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 24 May 2022 and signed on behalf of the board of trustees by:

Mrs I Auchi
Director

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of The Arab Educational and Cultural Forum

Year ended 31 August 2021

I report to the trustees on my examination of the financial statements of The Arab Educational and Cultural Forum ('the charity') for the year ended 31 August 2021.

Responsibilities and basis of report

The trustees are also the directors of the company for the purposes of company law are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. 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 Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

R C Patel, FCA FCCA
Independent Examiner

7 Redbridge Lane East
Redbridge, Ilford
Essex IG4 5ET

24 May 2022

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 August 2021

		2021		2020
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
Income and endowments				
Donations and legacies	5	–	–	400
Charitable activities	6	43,937	43,937	53,344
Investment income	7	11	11	197
Total income		<u>43,948</u>	<u>43,948</u>	<u>53,941</u>
Expenditure				
Expenditure on charitable activities	8,9	52,244	52,244	53,582
Total expenditure		<u>52,244</u>	<u>52,244</u>	<u>53,582</u>
Net (expenditure)/income and net movement in funds		<u>(8,296)</u>	<u>(8,296)</u>	<u>359</u>
Reconciliation of funds				
Total funds brought forward		98,789	98,789	98,430
Total funds carried forward		<u>90,493</u>	<u>90,493</u>	<u>98,789</u>

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

The notes on pages 6 to 11 form part of these financial statements.

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Statement of Financial Position

31 August 2021

	Note	2021 £	£	2020 £
Fixed assets				
Tangible fixed assets	15		1,166	1,457
Current assets				
Stocks	16	8,137		–
Cash at bank and in hand		83,250		101,544
		<u>91,387</u>		<u>101,544</u>
Creditors: amounts falling due within one year	17	<u>2,060</u>		<u>4,212</u>
Net current assets			<u>89,327</u>	<u>97,332</u>
Total assets less current liabilities			<u>90,493</u>	<u>98,789</u>
Net assets			<u>90,493</u>	<u>98,789</u>
Funds of the charity				
Unrestricted funds			<u>90,493</u>	<u>98,789</u>
Total charity funds	19		<u>90,493</u>	<u>98,789</u>

For the year ending 31 August 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 24 May 2022 and are signed on behalf of the board by:

Mrs I Auchi
Director

The notes on pages 6 to 11 form part of these financial statements.

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 August 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 29 Lings Coppice, London SE21 8SY.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

3. Accounting policies *(continued)*

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policy is applied to the principal category of income:

Income from tuition fees receivable and income from other educational activities is evenly recognised over the terms in the academic year.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 15% straight line

Stocks

Stocks, which consist of books, are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

4. Limited by guarantee

Members' liability is limited to £1 per member.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
Donations	—	—	400	400

6. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
School fees	43,937	43,937	53,344	53,344

7. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	11	11	197	197

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
School running costs	50,883	50,883	52,232	52,232
Support costs	1,361	1,361	1,350	1,350
	<u>52,244</u>	<u>52,244</u>	<u>53,582</u>	<u>53,582</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
School running costs	50,883	—	50,883	52,232
Governance costs	—	1,361	1,361	1,350
	<u>50,883</u>	<u>1,361</u>	<u>52,244</u>	<u>53,582</u>

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

10. Analysis of support costs

	Analysis of support costs activity 1 £	Total 2021 £	Total 2020 £
Governance costs	1,350	1,350	1,350

11. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	291	–

12. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	860	700

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	41,983	41,334

The average head count of employees during the year was 16 (2020: 20). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Teachers and administrators	5	6

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No trustee expenses have been incurred.

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

15. Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 September 2020 and 31 August 2021	3,561	3,561
Depreciation		
At 1 September 2020	2,104	2,104
Charge for the year	291	291
At 31 August 2021	2,395	2,395
Carrying amount		
At 31 August 2021	1,166	1,166
At 31 August 2020	1,457	1,457

16. Stocks

	2021 £	2020 £
Books	8,137	–

17. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	2,060	3,704
Social security and other taxes	–	508
	2,060	4,212

18. Deferred income

	2021 £	2020 £
Amount deferred in year	–	1,400

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 August 2021

19. Analysis of charitable funds

Unrestricted funds

	At 1 September 2020	Income	Expenditure	At 31 August 2021
	£	£	£	£
General funds	<u>98,789</u>	<u>43,948</u>	<u>(52,244)</u>	<u>90,493</u>

	At 1 September 2019	Income	Expenditure	At 31 August 2020
	£	£	£	£
General funds	<u>98,430</u>	<u>53,941</u>	<u>(53,582)</u>	<u>98,789</u>

20. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2021
	£	£
Tangible fixed assets	1,166	1,166
Current assets	91,387	91,387
Creditors less than 1 year	<u>(2,060)</u>	<u>(2,060)</u>
Net assets	<u>90,493</u>	<u>90,493</u>

	Unrestricted Funds	Total Funds 2020
	£	£
Tangible fixed assets	1,457	1,457
Current assets	101,544	101,544
Creditors less than 1 year	<u>(4,212)</u>	<u>(4,212)</u>
Net assets	<u>98,789</u>	<u>98,789</u>

21. Related parties

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2020 - Nil).

COMPANY REGISTRATION NUMBER: 2450405
CHARITY REGISTRATION NUMBER: 802735

The Arab Educational and Cultural Forum
Company Limited by Guarantee
Unaudited Financial Statements
31 August 2021

R C PATEL FCA, FCCA

Chartered Accountant
7 Redbridge Lane East
Redbridge, Ilford
Essex IG4 5ET

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Financial Statements

Year ended 31 August 2021

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The Arab Educational and Cultural Forum

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 August 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2021.

Reference and administrative details

Registered charity name	The Arab Educational and Cultural Forum
Charity registration number	802735
Company registration number	2450405
Principal office and registered office	29 Lings Coppice London SE21 8SY

The trustees

D S Al-Falaki
Mrs I Auchi

Company secretary D S Al-Falaki

Independent examiner R C Patel, FCA FCCA
7 Redbridge Lane East
Redbridge, Ilford
Essex IG4 5ET

Structure, governance and management

Governing document

The Arab Educational and Cultural Forum is a company limited by guarantee governed by its Memorandum and Articles of Association dated 29 November 1989. It is registered as a charity with the Charity Commission.

Appointment of trustees

Trustees' appointments are governed by the Articles of Association as are terminations of trusteeship.

Recommendation and selection of trustees is the responsibility of the board.

Trustee induction and training

New trustees are briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and the decision making processes and recent and projected financial performance of the charity.

Organisation

The board of trustees administers the charity. The board meets regularly during the year.

The day to day operations of the charity are managed by senior employees.

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2021

Structure, governance and management *(continued)*

Risk Management

The trustees carry out an annual review of the risks the charity may face and are satisfied that systems are in place to monitor and control these risks to mitigate any impact they may have on the Charity in the future.

Objectives and activities

The Objects of the Charity are the advancement of public education in Arab language, literature, history and cultural heritage and identity.

Achievements and performance

The Charity has continued to operate its Arabic school in the London area catering for a large number of pupils.

Financial review

The Charity suffered a deficit of £8,296 (2020 - surplus £359) for the year and had accumulated reserves of £90,493 (2020 - £98,789) at 31 August 2021.

Reserves

It is the policy of the Charity to build up the unrestricted funds to a level equivalent to between six and twelve months' expenditure including grants. The trustees consider that the reserves at this level will ensure that, in the event of a significant drop in funding/income, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised.

Covid-19

Since the outbreak of Covid-19 pandemic in March 2020, the school has been operating under government guidelines to ensure safety of pupils and teachers.

Plans for future periods

The charity does not anticipate any change in its operations and expects to continue with its activities and objectives as defined in its governing document.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 24 May 2022 and signed on behalf of the board of trustees by:

Mrs I Auchi
Director

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of The Arab Educational and Cultural Forum

Year ended 31 August 2021

I report to the trustees on my examination of the financial statements of The Arab Educational and Cultural Forum ('the charity') for the year ended 31 August 2021.

Responsibilities and basis of report

The trustees are also the directors of the company for the purposes of company law are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. 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 Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

R C Patel, FCA FCCA
Independent Examiner

7 Redbridge Lane East
Redbridge, Ilford
Essex IG4 5ET

24 May 2022

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 August 2021

		2021		2020
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	–	–	400
Charitable activities	6	43,937	43,937	53,344
Investment income	7	11	11	197
Total income		<u>43,948</u>	<u>43,948</u>	<u>53,941</u>
Expenditure				
Expenditure on charitable activities	8,9	52,244	52,244	53,582
Total expenditure		<u>52,244</u>	<u>52,244</u>	<u>53,582</u>
Net (expenditure)/income and net movement in funds		<u>(8,296)</u>	<u>(8,296)</u>	<u>359</u>
Reconciliation of funds				
Total funds brought forward		98,789	98,789	98,430
Total funds carried forward		<u>90,493</u>	<u>90,493</u>	<u>98,789</u>

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

The notes on pages 6 to 11 form part of these financial statements.

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Statement of Financial Position

31 August 2021

	Note	2021 £	£	2020 £
Fixed assets				
Tangible fixed assets	15		1,166	1,457
Current assets				
Stocks	16	8,137		–
Cash at bank and in hand		83,250		101,544
		91,387		101,544
Creditors: amounts falling due within one year	17	2,060		4,212
Net current assets			89,327	97,332
Total assets less current liabilities			90,493	98,789
Net assets			90,493	98,789
Funds of the charity				
Unrestricted funds			90,493	98,789
Total charity funds	19		90,493	98,789

For the year ending 31 August 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 24 May 2022 and are signed on behalf of the board by:

Mrs I Auchi
Director

The notes on pages 6 to 11 form part of these financial statements.

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 August 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 29 Lings Coppice, London SE21 8SY.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

3. Accounting policies *(continued)*

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policy is applied to the principal category of income:

Income from tuition fees receivable and income from other educational activities is evenly recognised over the terms in the academic year.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 15% straight line

Stocks

Stocks, which consist of books, are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

4. Limited by guarantee

Members' liability is limited to £1 per member.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
Donations	—	—	400	400

6. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
School fees	43,937	43,937	53,344	53,344

7. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	11	11	197	197

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
School running costs	50,883	50,883	52,232	52,232
Support costs	1,361	1,361	1,350	1,350
	<u>52,244</u>	<u>52,244</u>	<u>53,582</u>	<u>53,582</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
School running costs	50,883	—	50,883	52,232
Governance costs	—	1,361	1,361	1,350
	<u>50,883</u>	<u>1,361</u>	<u>52,244</u>	<u>53,582</u>

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 August 2021

10. Analysis of support costs

	Analysis of support costs activity 1 £	Total 2021 £	Total 2020 £
Governance costs	1,350	1,350	1,350

11. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	291	–

12. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	860	700

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	41,983	41,334

The average head count of employees during the year was 16 (2020: 20). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Teachers and administrators	5	6

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No trustee expenses have been incurred.

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

15. Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 September 2020 and 31 August 2021	3,561	3,561
Depreciation		
At 1 September 2020	2,104	2,104
Charge for the year	291	291
At 31 August 2021	2,395	2,395
Carrying amount		
At 31 August 2021	1,166	1,166
At 31 August 2020	1,457	1,457

16. Stocks

	2021 £	2020 £
Books	8,137	–

17. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	2,060	3,704
Social security and other taxes	–	508
	2,060	4,212

18. Deferred income

	2021 £	2020 £
Amount deferred in year	–	1,400

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 August 2021

19. Analysis of charitable funds

Unrestricted funds

	At 1 September 2020	Income	Expenditure	At 31 August 2021
	£	£	£	£
General funds	<u>98,789</u>	<u>43,948</u>	<u>(52,244)</u>	<u>90,493</u>

	At 1 September 2019	Income	Expenditure	At 31 August 2020
	£	£	£	£
General funds	<u>98,430</u>	<u>53,941</u>	<u>(53,582)</u>	<u>98,789</u>

20. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2021
	£	£
Tangible fixed assets	1,166	1,166
Current assets	91,387	91,387
Creditors less than 1 year	<u>(2,060)</u>	<u>(2,060)</u>
Net assets	<u>90,493</u>	<u>90,493</u>

	Unrestricted Funds	Total Funds 2020
	£	£
Tangible fixed assets	1,457	1,457
Current assets	101,544	101,544
Creditors less than 1 year	<u>(4,212)</u>	<u>(4,212)</u>
Net assets	<u>98,789</u>	<u>98,789</u>

21. Related parties

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2020 - Nil).

COMPANY REGISTRATION NUMBER: 2450405
CHARITY REGISTRATION NUMBER: 802735

The Arab Educational and Cultural Forum
Company Limited by Guarantee
Unaudited Financial Statements
31 August 2021

R C PATEL FCA, FCCA

Chartered Accountant
7 Redbridge Lane East
Redbridge, Ilford
Essex IG4 5ET

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Financial Statements

Year ended 31 August 2021

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The Arab Educational and Cultural Forum

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 August 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2021.

Reference and administrative details

Registered charity name	The Arab Educational and Cultural Forum
Charity registration number	802735
Company registration number	2450405
Principal office and registered office	29 Lings Coppice London SE21 8SY

The trustees

D S Al-Falaki
Mrs I Auchi

Company secretary D S Al-Falaki

Independent examiner R C Patel, FCA FCCA
7 Redbridge Lane East
Redbridge, Ilford
Essex IG4 5ET

Structure, governance and management

Governing document

The Arab Educational and Cultural Forum is a company limited by guarantee governed by its Memorandum and Articles of Association dated 29 November 1989. It is registered as a charity with the Charity Commission.

Appointment of trustees

Trustees' appointments are governed by the Articles of Association as are terminations of trusteeship.

Recommendation and selection of trustees is the responsibility of the board.

Trustee induction and training

New trustees are briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and the decision making processes and recent and projected financial performance of the charity.

Organisation

The board of trustees administers the charity. The board meets regularly during the year.

The day to day operations of the charity are managed by senior employees.

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2021

Structure, governance and management *(continued)*

Risk Management

The trustees carry out an annual review of the risks the charity may face and are satisfied that systems are in place to monitor and control these risks to mitigate any impact they may have on the Charity in the future.

Objectives and activities

The Objects of the Charity are the advancement of public education in Arab language, literature, history and cultural heritage and identity.

Achievements and performance

The Charity has continued to operate its Arabic school in the London area catering for a large number of pupils.

Financial review

The Charity suffered a deficit of £8,296 (2020 - surplus £359) for the year and had accumulated reserves of £90,493 (2020 - £98,789) at 31 August 2021.

Reserves

It is the policy of the Charity to build up the unrestricted funds to a level equivalent to between six and twelve months' expenditure including grants. The trustees consider that the reserves at this level will ensure that, in the event of a significant drop in funding/income, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised.

Covid-19

Since the outbreak of Covid-19 pandemic in March 2020, the school has been operating under government guidelines to ensure safety of pupils and teachers.

Plans for future periods

The charity does not anticipate any change in its operations and expects to continue with its activities and objectives as defined in its governing document.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 24 May 2022 and signed on behalf of the board of trustees by:

Mrs I Auchi
Director

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of The Arab Educational and Cultural Forum

Year ended 31 August 2021

I report to the trustees on my examination of the financial statements of The Arab Educational and Cultural Forum ('the charity') for the year ended 31 August 2021.

Responsibilities and basis of report

The trustees are also the directors of the company for the purposes of company law are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. 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 Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

R C Patel, FCA FCCA
Independent Examiner

7 Redbridge Lane East
Redbridge, Ilford
Essex IG4 5ET

24 May 2022

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 August 2021

		2021		2020
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	–	–	400
Charitable activities	6	43,937	43,937	53,344
Investment income	7	11	11	197
Total income		<u>43,948</u>	<u>43,948</u>	<u>53,941</u>
Expenditure				
Expenditure on charitable activities	8,9	52,244	52,244	53,582
Total expenditure		<u>52,244</u>	<u>52,244</u>	<u>53,582</u>
Net (expenditure)/income and net movement in funds		<u>(8,296)</u>	<u>(8,296)</u>	<u>359</u>
Reconciliation of funds				
Total funds brought forward		98,789	98,789	98,430
Total funds carried forward		<u>90,493</u>	<u>90,493</u>	<u>98,789</u>

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

The notes on pages 6 to 11 form part of these financial statements.

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Statement of Financial Position

31 August 2021

	Note	2021 £	£	2020 £
Fixed assets				
Tangible fixed assets	15		1,166	1,457
Current assets				
Stocks	16	8,137		–
Cash at bank and in hand		83,250		101,544
		<u>91,387</u>		<u>101,544</u>
Creditors: amounts falling due within one year	17	<u>2,060</u>		<u>4,212</u>
Net current assets			<u>89,327</u>	<u>97,332</u>
Total assets less current liabilities			<u>90,493</u>	<u>98,789</u>
Net assets			<u>90,493</u>	<u>98,789</u>
Funds of the charity				
Unrestricted funds			<u>90,493</u>	<u>98,789</u>
Total charity funds	19		<u>90,493</u>	<u>98,789</u>

For the year ending 31 August 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 24 May 2022 and are signed on behalf of the board by:

Mrs I Auchi
Director

The notes on pages 6 to 11 form part of these financial statements.

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 August 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 29 Lings Coppice, London SE21 8SY.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

3. Accounting policies *(continued)*

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policy is applied to the principal category of income:

Income from tuition fees receivable and income from other educational activities is evenly recognised over the terms in the academic year.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 15% straight line

Stocks

Stocks, which consist of books, are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 August 2021

4. Limited by guarantee

Members' liability is limited to £1 per member.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
Donations	—	—	400	400

6. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
School fees	43,937	43,937	53,344	53,344

7. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	11	11	197	197

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
School running costs	50,883	50,883	52,232	52,232
Support costs	1,361	1,361	1,350	1,350
	<u>52,244</u>	<u>52,244</u>	<u>53,582</u>	<u>53,582</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
School running costs	50,883	—	50,883	52,232
Governance costs	—	1,361	1,361	1,350
	<u>50,883</u>	<u>1,361</u>	<u>52,244</u>	<u>53,582</u>

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

10. Analysis of support costs

	Analysis of support costs activity 1 £	Total 2021 £	Total 2020 £
Governance costs	1,350	1,350	1,350

11. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	291	–

12. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	860	700

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	41,983	41,334

The average head count of employees during the year was 16 (2020: 20). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Teachers and administrators	5	6

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No trustee expenses have been incurred.

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

15. Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 September 2020 and 31 August 2021	3,561	3,561
Depreciation		
At 1 September 2020	2,104	2,104
Charge for the year	291	291
At 31 August 2021	2,395	2,395
Carrying amount		
At 31 August 2021	1,166	1,166
At 31 August 2020	1,457	1,457

16. Stocks

	2021 £	2020 £
Books	8,137	–

17. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	2,060	3,704
Social security and other taxes	–	508
	2,060	4,212

18. Deferred income

	2021 £	2020 £
Amount deferred in year	–	1,400

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 August 2021

19. Analysis of charitable funds

Unrestricted funds

	At 1 September 2020	Income	Expenditure	At 31 August 2021
	£	£	£	£
General funds	<u>98,789</u>	<u>43,948</u>	<u>(52,244)</u>	<u>90,493</u>

	At 1 September 2019	Income	Expenditure	At 31 August 2020
	£	£	£	£
General funds	<u>98,430</u>	<u>53,941</u>	<u>(53,582)</u>	<u>98,789</u>

20. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2021
	£	£
Tangible fixed assets	1,166	1,166
Current assets	91,387	91,387
Creditors less than 1 year	<u>(2,060)</u>	<u>(2,060)</u>
Net assets	<u>90,493</u>	<u>90,493</u>

	Unrestricted Funds	Total Funds 2020
	£	£
Tangible fixed assets	1,457	1,457
Current assets	101,544	101,544
Creditors less than 1 year	<u>(4,212)</u>	<u>(4,212)</u>
Net assets	<u>98,789</u>	<u>98,789</u>

21. Related parties

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2020 - Nil).

THE ARAB EDUCATIONAL AND CULTURAL FORUM

England & Wales - Charity number 802735

Accounts

COMPANY REGISTRATION NUMBER: 2450405

CHARITY REGISTRATION NUMBER: 802735

**The Arab Educational and Cultural Forum
Company Limited by Guarantee
Unaudited Financial Statements
31 August 2020**

R C PATEL FCA, FCCA

Chartered Accountant
7 Redbridge Lane East
Redbridge, Ilford
Essex IG4 5ET

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Financial Statements

Year ended 31 August 2020

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The Arab Educational and Cultural Forum

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 August 2020

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2020.

Reference and administrative details

Registered charity name	The Arab Educational and Cultural Forum
Charity registration number	802735
Company registration number	2450405
Principal office and registered office	29 Lings Coppice London SE21 8SY

The trustees

D S Al-Falaki
Mrs I Auchi

Company secretary D S Al-Falaki

Independent examiner R C Patel, FCA FCCA
7 Redbridge Lane East
Redbridge, Ilford
Essex IG4 5ET

Structure, governance and management

Governing document

The Arab Educational and Cultural Forum is a company limited by guarantee governed by its Memorandum and Articles of Association dated 29 November 1989. It is registered as a charity with the Charity Commission.

Appointment of trustees

Trustees' appointments are governed by the Articles of Association as are terminations of trusteeship.

Recommendation and selection of trustees is the responsibility of the board.

Trustee induction and training

New trustees are briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and the decision making processes and recent and projected financial performance of the charity.

Organisation

The board of trustees administers the charity. The board meets regularly during the year.

The day to day operations of the charity are managed by senior employees.

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2020

Structure, governance and management *(continued)*

Risk Management

The trustees carry out an annual review of the risks the charity may face and are satisfied that systems are in place to monitor and control these risks to mitigate any impact they may have on the Charity in the future.

Objectives and activities

The Objects of the Charity are the advancement of public education in Arab language, literature, history and cultural heritage and identity.

Achievements and performance

The Charity has continued to operate its Arabic school in the London area catering for a large number of pupils.

Financial review

The Charity achieved a net surplus of £359 (deficit of £17,048 for 8 months to August 2019) and has accumulated reserves of £98,789 (2019 - £98,430).

Reserves

It is the policy of the Charity to build up the unrestricted funds to a level equivalent to between six and twelve months' expenditure including grants. The trustees consider that the reserves at this level will ensure that, in the event of a significant drop in funding/income, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised.

Covid-19

Since the outbreak of Covid-19 pandemic in March 2020, the school has been operating under government guidelines to ensure safety of pupils and teachers.

Plans for future periods

The charity does not anticipate any change in its operations and expects to continue with its activities and objectives as defined in its governing document.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on *20 May 2021* and signed on behalf of the board of trustees by:



Mrs I Auchi
Director

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of The Arab Educational and Cultural Forum

Year ended 31 August 2020

I report to the trustees on my examination of the financial statements of The Arab Educational and Cultural Forum ('the charity') for the year ended 31 August 2020.

Responsibilities and basis of report

The trustees are also the directors of the company for the purposes of company law are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. 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 Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



R C Patel, FCA FCCA
Independent Examiner

7 Redbridge Lane East
Redbridge, Ilford
Essex IG4 5ET

21 May 2021

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 August 2020

		Year to 31 Aug 20		Period from 1 Jan 19 to 31 Aug 19
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	400	400	–
Charitable activities	6	53,344	53,344	26,853
Investment income	7	197	197	155
Total income		<u>53,941</u>	<u>53,941</u>	<u>27,008</u>
Expenditure				
Expenditure on charitable activities	8,9	53,582	53,582	44,056
Total expenditure		<u>53,582</u>	<u>53,582</u>	<u>44,056</u>
Net income/(expenditure) and net movement in funds		<u>359</u>	<u>359</u>	<u>(17,048)</u>
Reconciliation of funds				
Total funds brought forward		98,430	98,430	115,478
Total funds carried forward		<u>98,789</u>	<u>98,789</u>	<u>98,430</u>

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

The notes on pages 6 to 11 form part of these financial statements.

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Statement of Financial Position

31 August 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible fixed assets	14	1,457	–
Current assets			
Debtors	15	–	400
Cash at bank and in hand		101,544	99,120
		<u>101,544</u>	<u>99,520</u>
Creditors: amounts falling due within one year	16	<u>4,212</u>	<u>1,090</u>
Net current assets		<u>97,332</u>	<u>98,430</u>
Total assets less current liabilities		<u>98,789</u>	<u>98,430</u>
Net assets		<u>98,789</u>	<u>98,430</u>
Funds of the charity			
Unrestricted funds		98,789	98,430
Total charity funds	18	<u>98,789</u>	<u>98,430</u>

For the year ending 31 August 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 20 May 2021 and are signed on behalf of the board by:



Mrs I Auchi
Director

The notes on pages 6 to 11 form part of these financial statements.

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 August 2020

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 29 Lings Coppice, London SE21 8SY.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2020

3. Accounting policies *(continued)*

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policy is applied to the principal category of income:

Income from tuition fees receivable and income from other educational activities is evenly recognised over the terms in the academic year.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 15% straight line

4. Limited by guarantee

Members' liability is limited to £1 per member.

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 August 2020

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Donations				
Donations	<u>400</u>	<u>400</u>	<u>—</u>	<u>—</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
School fees	<u>53,344</u>	<u>53,344</u>	<u>26,853</u>	<u>26,853</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Bank interest receivable	<u>197</u>	<u>197</u>	<u>155</u>	<u>155</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
School running costs	52,232	52,232	42,956	42,956
Support costs	<u>1,350</u>	<u>1,350</u>	<u>1,100</u>	<u>1,100</u>
	<u>53,582</u>	<u>53,582</u>	<u>44,056</u>	<u>44,056</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2020 £	Total fund 2019 £
School running costs	52,232	—	52,232	42,956
Governance costs	<u>—</u>	<u>1,350</u>	<u>1,350</u>	<u>1,100</u>
	<u>52,232</u>	<u>1,350</u>	<u>53,582</u>	<u>44,056</u>

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 August 2020

10. Analysis of support costs

	Analysis of support costs activity 1 £	Total 2020 £	Total 2019 £
Governance costs	<u>1,350</u>	<u>1,350</u>	<u>1,350</u>

11. Independent examination fees

	Year to 31 Aug 20 £	Period from 1 Jan 19 to 31 Aug 19 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>—</u>	<u>650</u>

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	Year to 31 Aug 20 £	Period from 1 Jan 19 to 31 Aug 19 £
Wages and salaries	<u>41,334</u>	<u>24,435</u>

The average head count of employees during the year was 20 (2019: 21). The average number of full-time equivalent employees during the year is analysed as follows:

	2020 No.	2019 No.
Teachers and administrators	<u>6</u>	<u>6</u>

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No trustee expenses have been incurred.

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2020

14. Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 September 2019	2,104	2,104
Additions	1,457	1,457
At 31 August 2020	3,561	3,561
Depreciation		
At 1 September 2019 and 31 August 2020	2,104	2,104
Carrying amount		
At 31 August 2020	1,457	1,457
At 31 August 2019	—	—

15. Debtors

	2020 £	2019 £
Prepayments and accrued income	—	400

16. Creditors: amounts falling due within one year

	2020 £	2019 £
Accruals and deferred income	3,704	1,040
Social security and other taxes	508	50
	4,212	1,090

17. Deferred income

	2020 £	2019 £
Amount deferred in year	1,400	—

The Arab Educational and Cultural Forum

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2020

18. Analysis of charitable funds

Unrestricted funds

	At 1 September 20 19	Income	Expenditure	At 31 August 2020
	£	£	£	£
General funds	98,430	53,941	(53,582)	98,789

	At 1 January 2019	Income	Expenditure	At 31 August 2019
	£	£	£	£
General funds	115,478	27,008	(44,056)	98,430

19. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2020
	£	£
Tangible fixed assets	1,457	1,457
Current assets	101,544	101,544
Creditors less than 1 year	(4,212)	(4,212)
Net assets	<u>98,789</u>	<u>98,789</u>

	Unrestricted Funds	Total Funds 2019
	£	£
Tangible fixed assets	-	-
Current assets	99,520	99,520
Creditors less than 1 year	(1,090)	(1,090)
Net assets	<u>98,430</u>	<u>98,430</u>

20. Related parties

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2019 - Nil).