COMMUNITY EDUCATION INSTITUTE

England & Wales · Charity number 1170352

Details

Other names	CEI
Status	Registered
Legal form	CIO
Registered	2016-11-24
Register	View on the Charity Commission register

Contact

Address	27 Old Gloucester St Bloomsbury London WC1N 3AX
Phone	07873991900
Email	info@ceiuk.com
Website	www.ceiuk.com

Activities

Objects: TO ADVANCE THE EDUCATION OF THE PUBLIC, PARTICULARLY BUT NOT EXCLUSIVELY IN THE SUBJECT OF ISLAM AND ITS APPLICATION TO CONTEMPORARY WESTERN SOCIETY, BY THE PROVISION OF SUPPLEMENTARY EDUCATION TO SCHOOL CHILDREN AND IN ANY OTHER WAY AS THE TRUSTEES MAY DETERMINE.

Activities: The charity provides education and aims to educate participants on the values found within the Islamic tradition, as well as other traditions, an their application to contemporary Western society. The charity also provides supplementary education for school children with a view to improving educational attainment.

Classification

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

Geography

- Camden
- City Of Westminster

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£230,957	£152,801	-	-
2024-08-31	£305,924	£96,234	-	-
2023-11-30	£128,412	£105,595	-	-
2022-11-30	£96,684	£75,122	-	-
2021-11-30	£61,442	£39,867	-	-
2020-11-30	£22,938	£39,906	-	-

Trustees

Name	Role	Appointed
SAQUAB ASHRAF Dr	Chair	2016-11-24
Faisal Ebrahim		2026-06-17
MAJID AZAIM		2016-11-24

Accounts

REGISTERED CHARITY NUMBER: 1170352

Community Education Institute

Annual Report and Unaudited Financial Statements

For the Year Ended 31 August 2025

Paragon
Chartered Accountants
155 Normanton Road
Derby
DE23 6UR

Community Education Institute

Legal and Administration Information

Trustees	**Mr F Ebrahim** **Mr M Azaim** **Mr S Ashraf**
Charity number	**1170352**
Registered office	**27 Old Gloucester Street** **Bloomsbury** **London** **WC1N 3AX**
Independent Examiner	**Irfan Younus** FCA **Paragon** **Chartered Accountants** **155 Normanton Road** **Derby** **DE23 6UR**
Bankers	**Barclays Bank PLC** **P O Box 299** **Birmingham** **B1 3PF**

Community Education Institute

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Community Education Institute

Trustees' Report
for the Year Ended 31 August 2025

The trustees are presenting their report with the financial statements of the charity for the year ended 31 August 2025. The trustees have adopted the provisions of Accounting and Reporting by The Charities Act 2011: 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) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity is a charitable incorporated organisation (CIO) with the founding purpose being twofold. Firstly, to provide education which, while aimed primarily at those who have an academic or religious interest in the study of Islam, is open to all. Community Education Institute aims to educate participants on the values found within the Islamic tradition, as well as other traditions, and their application to contemporary Western society. Secondly, to provide supplementary education for school children with a view to improving educational attainment. Community Education Institute hopes to inspire the recipients of the education it provides to act with integrity, honesty and civic responsibility. The trustees have considered the Charity Commission's guidance on public benefit.

The charity ensures that any fees it charges for its courses are heavily subsidised through donations efforts of friends and supporters. Student fees do not cover the full cost of running the course; therefore, the charity relies on the generosity of individuals who keep it running and facilitate the learning of others through their prayers and financial support. It is Community Education institute’s belief that knowledge should be accessible to all, which is why Community Education Institute endeavors to keep student fees as low as possible.

Significant activities

The charity has one fund; an unrestricted fund. The unrestricted fund is used to manage day-to-day unrestricted costs, and for the purposes of meeting the objectives of Community Education Institute. During the year the fund was used to make up the shortfall between the subsidised course fees and the costs of providing educational courses.

Further developments

The charity will continue to focus on education, and the provision of religious courses and supplementary education.

ACHIEVEMENT AND PERFORMANCE

The charity is satisfied that it has met its objectives and aims and is optimistic that it will continue to do so and continue to grow. A variety of educational courses were provided relating to Islamic tradition and education. These included free Quran reading classes, and general Islamic Studies classes. Also, the London Academy was set up to provide students with access to the rich variety of Islamic sciences through various weekly classes. Along with the above, supplementary classes of Mathematics and English were run for 12-week terms for children between the ages of 7 and 16 years.

FINANCIAL REVIEW

The Statement of Financial Activities shows how the charity's funds have been applied during the period. The gross receipts of the organisation were £230,957 (2024 - £305,924) of which £103,845 (2024 - £56,611) was raised internally from the heavily subsidised sale of the educational courses provided.

Donations directly related to the principal activities amounted to £127,112 (2024 - £249,313).

At 31th August 2025, the balance on the only fund, the unrestricted fund, was £357,109 (2024 - £278,953). As the charity's income is dependent upon the goodwill of supporters and friends, along with students paying the heavily subsidised course fees, the managing trustees are of the opinion that the level of direct activities should be proportionate to such income.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its Constitution, and is a charitable incorporated organisation, who’s only voting members are its charity trustees. If the CIO is wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

Recruitment and appointment of new trustees
The trustees may appoint a person who is willing to act as a trustee. There must be at least three charity trustees. If the number falls below this minimum, the remaining trustee or trustees may act only to call a meeting of the charity trustees or appoint a new charity trustee.

Induction and training of new trustees
New trustees receive an induction early on in their tenure, thus ensuring their full understanding of the organisation, its operations, and its ethos and values. The induction process sets out briefs to new trustees, what is expected of trustees by the charity, the law and the Charity Commission. New trustees also receive regular updates and briefings on the above matters from senior trustees.

Organisational structure
The trustees are responsible for the overall management and control of the charity and meet regularly to manage its affairs. Trustee and volunteer resources are divided into educational courses, finance and administration.

Reserves policy
Accumulated funds comprise the accumulated surplus or deficit on the statement of financial activities which are available for use at the discretion of the trustees in furtherance of the objectives of the charity. The trustees consider that the level of reserves as at 31th August 2025 of £357,109 is satisfactory.

Related parties
The charity does not hold assets on behalf of another charity. The related parties are the trustees.

Risk management
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The managing trustees have examined the major strategic, business and operations risks which the organisation faces and confirm that systems have been established to enable regular reports to be produced so that necessary steps can be taken to lessen these risks.

The trustees have identified that the main risk for the charity is that of financial sustainability. The trustees regularly review the availability of the liquid funds, along with actively managing the charity's working capital to ensure this risk is minimised.

Non-financial risks arising from the educational courses that the charity provides have also been considered. These consist of health and safety risks and fire risks.

These risks are managed by ensuring that health and safety, and fire laws and regulations are followed, along with regular training for the tutors conducting the courses.

Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).
The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP:
- make judgments and accounting estimates that are reasonable and prudent:
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations 2008, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on .... and signed on its behalf by:

Mr M Azaim - Trustee

Independent Examiner's Report

To the Trustees of Community Education Institute

I report to the trustees on my examination of the financial statements of the Charity for the year ended 31 August 2025 which are set on pages 5 to 11.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

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

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit go beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

Irfan Younus FCA
Paragon
Chartered Accountants
155 Normanton Road
Derby

Date:...

Community Education Institute

Statement of Financial Activities
Including Income & Expenditure Account
for the Year Ended 31 August 2025

	Notes	**2025 Unrestricted fund £**	2024 Unrestricted funds £
INCOME FROM			
Donations	3	**127,112**	249,313
Charitable activities	3	**103,845**	56,611
Total Income		**230,957**	305,924
EXPENDITURE ON			
Raising funds	4	**11,033**	7,893
Charitable activities			
Expenditure on charitable activities	5	**141,768**	88,342
Total resources expended		**152,801**	96,234
NET INCOME FOR THE YEAR/ NET MOVEMENT IN THE FUNDS		**78,156**	**209,690**
Fund Balances at 1 December 2023		**278,953**	69,263
FUND BALANCE AT 31 August 2024		**357,109**	**278**,953

The Statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes form part of these financial statements

Community Education Institute

Balance Sheet
31 August 2025

	Notes	**2025 Unrestricted funds £**	2024 Unrestricted funds £
FIXED ASSETS			
Tangible assets	7	**287**	383
CURRENT ASSETS			
Cash at bank		365,177	284,717
CREDITORS			
Amounts falling due within one year	8	**(3,500)**	(5,500)
Other creditors		(4855)	(647)
NET CURRENT ASSETS		**357,109**	**278,953**
TOTAL ASSETS LESS CURRENT LIABILITIES		**357,109**	278,953
NET ASSETS		**357,109**	278,953
INCOME FUNDS	9		
Unrestricted funds		**357,109**	278,953
TOTAL FUNDS		**357,109**	278,953

The financial statements were approved by the Board of Trustees and authorised for issue on .... and were signed on its behalf by:

Mr M Azaim - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2015).

Incoming resources
Income is recognised when the charity is legally entitled of it after any performance conditions have been met, the accounts can be measure reliably, and it is probable that income will be received.

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.

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.

Impairment of fixed assets
A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

1. ACCOUNTING POLICIES - continued

Financial instruments
A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted. Debt instruments are subsequently measured at amortised cost. Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.
For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics. Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognized.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 25% on reducing balance

Taxation
The charity is exempt from corporation tax on its charitable activities.

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 a 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.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2025 nor for the year ended 31 August 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2025 nor for the year ended 31 August 2024.

3. DONATIONS AND CHARITABLE ACTIVITES

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
INCOME FROM		
Donations	**127,112**	249,313
Charitable activities		
Sale of goods/services as part of direct charitable Activities	**103,845**	56,611
	230,957	305,924

4. RAISING FUNDS

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Advertising	**11,033**	**7,893**

5. Charitable Activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Support Costs		
Teachers	**23,592**	14,071
Depreciation	**96**	128
	23,688	14,199

6. Governance Costs

Rent & venue costs	**64,535**	37,245
Other Office costs	**0**	0
Motor & travel	**7,652**	7,065
Computer costs	**0**	**0**
Administration costs	**10,214**	4,556
Professional Services	**20,291**	**12,429**
Equipment Expense	**2,347**	**4,186**
Staffing	**7,614**	**5,392**
Course materials	**5,022**	**3,152**
Charity	**404**	**119**
	118,079	**74,144**

Governance costs includes payment of the independent examiner of £2,000 (2024 - £2,000) for accounting and reporting fee.

6. Employees

Number of employees

There were one employees during the year (2024 : 1).

7. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 September 2024	2,577
Additions	-
At 31 August 2025	**2,577**
DEPRECIATION	
At 1 September 2024	2,194
Charge for year	**96**
At 31 August 2025	**2,290**
NET BOOK VALUE	
At 31 August 2025	**287**
At 31 August 2024	383

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Accrued expenses	**3,500**	5,500
Other creditors	4,855	647
	8,355	6,147

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Funds balance at 30 November 2022 are Represented by:		
Tangible assets	**287**	383
Current assets/ (liability)	365,177	284,717
	365,464	284,717

10. RELATED PARTY DISCLOSURES

There were no related party transactions during the year (2024 - none).

Community Education Institute

Detailed Statement of Financial Activities
for the Year Ended 31 August 2025

	2025	2024
	£	£
INCOME		
Donations and legacies		
Donation	**127,112**	**249**,313
Charitable activities		
Sale of goods/services as part of direct charitable Activities	**103,845**	**56**,611
Total incoming resources	**230,957**	305,924
EXPENDITURE		
Raising funds		
Advertising	**11,033**	7,893
Charitable activities		
Support costs		
Teachers	**23,592**	14,071
Depreciation	**96**	128
	23,688	14,199
Governance costs		
Rent & venue costs	**64,535**	37,245
Other office costs	**0**	0
Motor & travel	**7,652**	7065
Computer costs	**-**	**0**
Administration costs	**10,214**	4,556
Professional Services	**20,291**	**12,429**
Equipment Expense	**2,347**	**4186**
Staffing	**7.614**	**5,392**
Course materials	**5,022**	**3,152**
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This page does not form part of the statutory financial statements

Accounts

REGISTERED CHARITY NUMBER: 1170352

Community Education Institute

Annual Report and Unaudited Financial Statements

For the Year Ended 31 August 2024

Paragon
Chartered Accountants
155 Normanton Road
Derby
DE23 6UR

Community Education Institute

Legal and Administration Information

Trustees	**Mr H Burhan** **Mr M Azaim** **Mr S Ashraf**
Charity number	**1170352**
Registered office	**27 Old Gloucester Street** **Bloomsbury** **London** **WC1N 3AX**
Independent Examiner	**Irfan Younus** FCA **Paragon** **Chartered Accountants** **155 Normanton Road** **Derby** **DE23 6UR**
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<u>**Community Education Institute**</u>

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Community Education Institute

Trustees' Report
for the Year Ended 31 August 2024

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OBJECTIVES AND ACTIVITIES

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Further developments

The charity will continue to focus on education, and the provision of religious courses and supplementary education.

ACHIEVEMENT AND PERFORMANCE

The charity is satisfied that it has met its objectives and aims and is optimistic that it will continue to do so and continue to grow. A variety of educational courses were provided relating to Islamic tradition and education. These included free Quran reading classes, and general Islamic Studies classes. Also, the London Academy was set up to provide students with access to the rich variety of Islamic sciences through various weekly classes. Along with the above, supplementary classes of Mathematics and English were run for 12-week terms for children between the ages of 7 and 16 years.

FINANCIAL REVIEW

The Statement of Financial Activities shows how the charity's funds have been applied during the period. The gross receipts of the organisation were £305,924 (2023 - £128,412) of which £56,611 (2023 - £116,183) was raised internally from the heavily subsidised sale of the educational courses provided.

Donations directly related to the principal activities amounted to £249,313 (2023 - £12,229).

At 31th August 2024, the balance on the only fund, the unrestricted fund, was £278,953 (2023 - £69,263). As the charity's income is dependent upon the goodwill of supporters and friends, along with students paying the heavily subsidised course fees, the managing trustees are of the opinion that the level of direct activities should be proportionate to such income.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its Constitution, and is a charitable incorporated organisation, who's only voting members are its charity trustees. If the CIO is wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

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Risk management
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

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The trustees have identified that the main risk for the charity is that of financial sustainability. The trustees regularly review the availability of the liquid funds, along with actively managing the charity's working capital to ensure this risk is minimised.

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Approved by order of the board of trustees on .... and signed on its behalf by:

Mr M Azaim - Trustee

Independent Examiner's Report

To the Trustees of Community Education Institute

I report to the trustees on my examination of the financial statements of the Charity for the year ended 31 August 2024 which are set on pages 5 to 11.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report
As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

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

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit go beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

Irfan Younus FCA
Paragon
Chartered Accountants
155 Normanton Road
Derby

Date:..

Community Education Institute

Statement of Financial Activities
Including Income & Expenditure Account
for the Year Ended 31 August 2024

	Notes	**2024 Unrestricted fund £**	2023 Unrestricted funds £
INCOME FROM			
Donations	3	**249,313**	12,229
Charitable activities	3	**56,611**	116,183
Total Income		**305,924**	128,412
EXPENDITURE ON			
Raising funds	4	**7,893**	5,897
Charitable activities			
Expenditure on charitable activities	5	**88,342**	99,697
Total resources expended		**96,234**	105,595
NET INCOME FOR THE YEAR/ NET MOVEMENT IN THE FUNDS		**209,690**	**22,818**
Fund Balances at 1 December 2023		**69,263**	46,445
FUND BALANCE AT 31 August 2024		**278,953**	**69**,263

The Statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes form part of these financial statements

Community Education Institute

Balance Sheet
31 August 2024

	Notes	2024 Unrestricted funds £	2023 Unrestricted funds £
FIXED ASSETS			
Tangible assets	7	**383**	511
CURRENT ASSETS			
Cash at bank		284,717	73,990
CREDITORS			
Amounts falling due within one year	8	**(5,500)**	(3,500)
Other creditors		(647)	(1738)
NET CURRENT ASSETS		**278,953**	**69,263**
TOTAL ASSETS LESS CURRENT LIABILITIES		**278,953**	69,263
NET ASSETS		**278,953**	69,263
INCOME FUNDS	9		
Unrestricted funds		**278,953**	69,263
TOTAL FUNDS		**278,953**	69,263

The financial statements were approved by the Board of Trustees and authorised for issue on ....
and were signed on its behalf by:

Mr M Azaim - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 August 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2015).

Incoming resources
Income is recognised when the charity is legally entitled of it after any performance conditions have been met, the accounts can be measure reliably, and it is probable that income will be received.

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.

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.

Impairment of fixed assets
A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

1. ACCOUNTING POLICIES - continued

Financial instruments
A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted. Debt instruments are subsequently measured at amortised cost. Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised. For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics. Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognized.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 25% on reducing balance

Taxation
The charity is exempt from corporation tax on its charitable activities.

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 a 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.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 30 November 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 30 November 2023.

3. DONATIONS AND CHARITABLE ACTIVITES

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
INCOME FROM		
Donations	**249,313**	12,229
Charitable activities		
Sale of goods/services as part of direct charitable Activities	**56,611**	116,183
	305,924	128,412

4. RAISING FUNDS

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Advertising	**7,893**	**5,897**

5. Charitable Activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Support Costs		
Teachers	**14,071**	15,366
Depreciation	**128**	170
	14,199	15,536

6. Governance Costs

Rent & venue costs	**37,245**	56,056
Other Office costs	**0**	0
Motor & travel	**7,065**	6,504
Computer costs	**0**	**0**
Administration costs	**4,556**	1,319
Professional Services	**12,429**	**2,900**
Equipment Expense	**4,186**	**9,402**
Staffing	**5,392**	**6,656**
Course materials	**3,152**	**1,031**
Charity	**119**	**293**
	74,144	**84,161**

Governance costs includes payment of the independent examiner of £2,000 (2023 - £2,000) for accounting and reporting fee.

6. Employees

Number of employees

There were no employees during the year (2023 : none).

7. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 December 2023	**2,577**
Additions	**-**
At 31 August 2023	**2,577**
DEPRECIATION	
At 1 December 2023	**2,066**
Charge for year	**128**
At 31 August 2024	**2,194**
NET BOOK VALUE	
At 31 August 2024	**383**
At 30 November 2023	511

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Accrued expenses	**5,500**	3,500
Other creditors	6,47	1738
	6,147	5,238

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Funds balance at 30 November 2022 are Represented by:		
Tangible assets	**383**	511
Current assets/ (liability)	284,717	73,990
	284,717	74,501

10. RELATED PARTY DISCLOSURES

There were no related party transactions during the year (2023 - none).

Community Education Institute

Detailed Statement of Financial Activities
for the Year Ended 31 August 2024

	2024 £	2023 £
INCOME		
Donations and legacies		
Donation	**249,313**	12,229
Charitable activities		
Sale of goods/services as part of direct charitable Activities	**56,611**	**116**,183
Total incoming resources	**305,924**	128,412
EXPENDITURE		
Raising funds		
Advertising	**7,893**	5,897
Charitable activities		
Support costs		
Teachers	**14,071**	15,366
Depreciation	**128**	170
	14,199	15,536
Governance costs		
Rent & venue costs	**37,245**	56,056
Other office costs	**0**	0
Motor & travel	**7,065**	6504
Computer costs	**-**	**0**
Administration costs	**4,556**	1,319
Professional Services	**12,429**	**2,900**
Equipment Expense	**4,186**	**9402**
Staffing	**5.392**	**6,656**
Course materials	**3,152**	**1,031**
Charity	**119**	**0**

This page does not form part of the statutory financial statements

Accounts

REGISTERED CHARITY NUMBER: 1170352

Community Education Institute

Annual Report and Unaudited Financial Statements

For the Year Ended 30 November 2023

Paragon
Chartered Accountants
155 Normanton Road
Derby
DE23 6UR

Community Education Institute

Legal and Administration Information

Trustees	**Mr H Burhan** **Mr M Azaim** **Mr S Ashraf**
Charity number	**1170352**
Registered office	**27 Old Gloucester Street** **Bloomsbury** **London** **WC1N 3AX**
Independent Examiner	**Irfan Younus FCA** **Paragon** **Chartered Accountants** **155 Normanton Road** **Derby** **DE23 6UR**
Bankers	**Barclays Bank PLC** **P O Box 299** **Birmingham** **B1 3PF**

Community Education Institute

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Trustees' Report
for the Year Ended 30 November 2023

The trustees are presenting their report with the financial statements of the charity for the year ended 30 November 2023. The trustees have adopted the provisions of Accounting and Reporting by The Charities Act 2011: 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) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity is a charitable incorporated organisation (CIO) with the founding purpose being twofold. Firstly, to provide education which, while aimed primarily at those who have an academic or religious interest in the study of Islam, is open to all. Community Education Institute aims to educate participants on the values found within the Islamic tradition, as well as other traditions, and their application to contemporary Western society. Secondly, to provide supplementary education for school children with a view to improving educational attainment. Community Education Institute hopes to inspire the recipients of the education it provides to act with integrity, honesty and civic responsibility. The trustees have considered the Charity Commission's guidance on public benefit.

The charity ensures that any fees it charges for its courses are heavily subsidised through donations efforts of friends and supporters. Student fees do not cover the full cost of running the course; therefore, the charity relies on the generosity of individuals who keep it running and facilitate the learning of others through their prayers and financial support. It is Community Education institute’s belief that knowledge should be accessible to all, which is why Community Education Institute endeavors to keep student fees as low as possible.

Significant activities

The charity has one fund; an unrestricted fund. The unrestricted fund is used to manage day-to-day unrestricted costs, and for the purposes of meeting the objectives of Community Education Institute. During the year the fund was used to make up the shortfall between the subsidised course fees and the costs of providing educational courses.

Further developments

The charity will continue to focus on education, and the provision of religious courses and supplementary education.

ACHIEVEMENT AND PERFORMANCE

The charity is satisfied that it has met its objectives and aims and is optimistic that it will continue to do so and continue to grow. A variety of educational courses were provided relating to Islamic tradition and education. These included free Quran reading classes, and general Islamic Studies classes. Also, the London Academy was set up to provide students with access to the rich variety of Islamic sciences through various weekly classes. Along with the above, supplementary classes of Mathematics and English were run for 12-week terms for children between the ages of 7 and 16 years.

FINANCIAL REVIEW

The Statement of Financial Activities shows how the charity's funds have been applied during the period. The gross receipts of the organisation were £128,412 (2022 - £96,684) of which £116,183 (2022 - £68,938) was raised internally from the heavily subsidised sale of the educational courses provided.

Donations directly related to the principal activities amounted to £12,229 (2022 - £27,746).

At 30th November 2023, the balance on the only fund, the unrestricted fund, was £69,263 (2022 - £46,445). As the charity's income is dependent upon the goodwill of supporters and friends, along with students paying the heavily subsidised course fees, the managing trustees are of the opinion that the level of direct activities should be proportionate to such income.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its Constitution, and is a charitable incorporated organisation, who’s only voting members are its charity trustees. If the CIO is wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

Trustees' Report
for the Year Ended 30 November 2023

Recruitment and appointment of new trustees
The trustees may appoint a person who is willing to act as a trustee. There must be at least three charity trustees. If the number falls below this minimum, the remaining trustee or trustees may act only to call a meeting of the charity trustees or appoint a new charity trustee.

Induction and training of new trustees
New trustees receive an induction early on in their tenure, thus ensuring their full understanding of the organisation, its operations, and its ethos and values. The induction process sets out briefs to new trustees, what is expected of trustees by the charity, the law and the Charity Commission. New trustees also receive regular updates and briefings on the above matters from senior trustees.

Organisational structure
The trustees are responsible for the overall management and control of the charity and meet regularly to manage its affairs. Trustee and volunteer resources are divided into educational courses, finance and administration.

Reserves policy
Accumulated funds comprise the accumulated surplus or deficit on the statement of financial activities which are available for use at the discretion of the trustees in furtherance of the objectives of the charity. The trustees consider that the level of reserves as at 30th November 2023 of £69,263 is satisfactory.

Related parties
The charity does not hold assets on behalf of another charity. The related parties are the trustees.

Risk management
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The managing trustees have examined the major strategic, business and operations risks which the organisation faces and confirm that systems have been established to enable regular reports to be produced so that necessary steps can be taken to lessen these risks.

The trustees have identified that the main risk for the charity is that of financial sustainability. The trustees regularly review the availability of the liquid funds, along with actively managing the charity's working capital to ensure this risk is minimised.

Non-financial risks arising from the educational courses that the charity provides have also been considered. These consist of health and safety risks and fire risks.

These risks are managed by ensuring that health and safety, and fire laws and regulations are followed, along with regular training for the tutors conducting the courses.

Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).
The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP:
- make judgments and accounting estimates that are reasonable and prudent:
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations 2008, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on .... and signed on its behalf by:

Mr M Azaim - Trustee

Independent Examiner's Report

To the Trustees of Community Education Institute

I report to the trustees on my examination of the financial statements of the Charity for the year ended 30 November 2023 which are set on pages 5 to 11.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

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

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit go beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

Irfan Younus FCA
Paragon
Chartered Accountants
155 Normanton Road
Derby

Date:...

Community Education Institute

Statement of Financial Activities
Including Income & Expenditure Account
for the Year Ended 30 November 2023

	Notes	2023 Unrestricted fund £	2022 Unrestricted funds £
INCOME FROM			
Donations	3	**12,229**	27,746
Charitable activities	3	**116,183**	68,938
Total Income		**128,412**	96,684
EXPENDITURE ON			
Raising funds	4	**5,897**	2,543
Charitable activities			
Expenditure on charitable activities	5	**99,697**	72,579
Total resources expended		**105,595**	75,122
NET INCOME FOR THE YEAR/ NET MOVEMENT IN THE FUNDS		**22,818**	**21,562**
Fund Balances at 1 December 2022		**46,445**	24,883
FUND BALANCE AT 30 NOVEMBER 2023		**69,263**	**46**,445

The Statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes form part of these financial statements

Community Education Institute

Balance Sheet
30 November 2023

	Notes	**2023 Unrestricted funds £**	2022 Unrestricted funds £
FIXED ASSETS			
Tangible assets	7	**511**	681
CURRENT ASSETS			
Cash at bank		73,990	50,078
CREDITORS			
Amounts falling due within one year	8	**(3,500)**	(3,500)
Other creditors		(1738)	(814)
NET CURRENT ASSETS		**69,263**	(45,764)
TOTAL ASSETS LESS CURRENT LIABILITIES		**69,263**	46,445
NET ASSETS		**69,263**	46,445
INCOME FUNDS	9		
Unrestricted funds		**69,263**	46,445
TOTAL FUNDS		**69,263**	46,445

The financial statements were approved by the Board of Trustees and authorised for issue on..
and were signed on its behalf by:

Mr M Azaim - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 30 November 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2015).

Incoming resources
Income is recognised when the charity is legally entitled of it after any performance conditions have been met, the accounts can be measure reliably, and it is probable that income will be received.

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.

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.

Impairment of fixed assets
A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

1. ACCOUNTING POLICIES - continued

Financial instruments
A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted. Debt instruments are subsequently measured at amortised cost. Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised. For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics. Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognized.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 25% on reducing balance

Taxation
The charity is exempt from corporation tax on its charitable activities.

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 a 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.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 November 2023 nor for the year ended 30 November 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 November 2023 nor for the year ended 30 November 2022.

Community Education Institute

Notes to the Financial Statements - continued
for the Year Ended 30 November 2023

3. DONATIONS AND CHARITABLE ACTIVITES

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
INCOME FROM		
Donations	12,229	27,746
Charitable activities		
Sale of goods/services as part of direct charitable Activities	116,183	68,938
	128,412	96,684

4. RAISING FUNDS

Fundraising and publicity	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Advertising	5,897	2,543

5. Charitable Activities

Support Costs	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Teachers	15,366	15,310
Depreciation	170	227
	15,536	15,537

6. Governance Costs

Rent & venue costs	56,056	33,226
Other Office costs	0	3
Motor & travel	6,504	5,390
Computer costs	0	0
Administration costs	1,319	5,308
Accountancy and legal fees	2,900	2,000
Equipment Expense	9,402	4,089
Staffing	6,656	2,774
Course materials	1,031	4,252
Charity	293	0
	84,161	57,042

Governance costs includes payment of the independent examiner of £1,000 (2022 - £1,000) for accounting and reporting fee.

6. Employees

Number of employees

There were no employees during the year (2022 : none).

7. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 December 2022	**2,577**
Additions	**-**
At 30 November 2023	**2,577**
DEPRECIATION	
At 1 December 2022	**1,896**
Charge for year	**170**
At 30 November 2023	**2,066**
NET BOOK VALUE	
At 30 November 2023	**511**
At 30 November 2022	681

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Accrued expenses	**3,500**	3,500
Other creditors	1,738	814
	5,238	4,314

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Funds balance at 30 November 2022 are Represented by:		
Tangible assets	**511**	681
Current assets/ (liability)	73,990	50,078
	74,501	50,759

10. RELATED PARTY DISCLOSURES

There were no related party transactions during the year (2022 - none).

Detailed Statement of Financial Activities for the Year Ended 30 November 2023

	2023 £	2022 £
INCOME		
Donations and legacies		
Donation	**12,229**	27,746
Charitable activities		
Sale of goods/services as part of direct charitable Activities	**116,183**	68,938
Total incoming resources	**128,412**	96,684
EXPENDITURE		
Raising funds		
Advertising	**5,897**	2,543
Charitable activities		
Support costs		
Teachers	**15,366**	15,310
Depreciation	**170**	227
	15,536	15,537
Governance costs		
Rent & venue costs	**56,056**	33,226
Other office costs	**0**	3
Motor & travel	**6,504**	5390
Computer costs	**-**	**0**
Administration costs	**1,319**	5,308
Accountancy and legal fees	**2,900**	**2,000**
Equipment Expense	**9,402**	**4089**
Staffing	**6.656**	**2774**
Course materials	**1,031**	**4252**
Charity	**293**	

This page does not form part of the statutory financial statements

COMMUNITY EDUCATION INSTITUTE

England & Wales - Charity number 1170352

Accounts

REGISTERED CHARITY NUMBER: 1170352

Community Education Institute

Annual Report and Unaudited Financial Statements

For the Year Ended 30 November 2022

Paragon
Chartered Accountants
155 Normanton Road
Derby
DE23 6UR

Community Education Institute

Legal and Administration Information

Trustees	**Mr H Burhan** **Mr M Azaim** **Mr S Ashraf**
Charity number	**1170352**
Registered office	**27 Old Gloucester Street** **Bloomsbury** **London** **WC1N 3AX**
Independent Examiner	**Irfan Younus FCA** **Paragon** **Chartered Accountants** **155 Normanton Road** **Derby** **DE23 6UR**
Bankers	**Barclays Bank PLC** **P O Box 299** **Birmingham** **B1 3PF**

Community Education Institute

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Trustees' Report for the Year Ended 30 November 2022

The trustees are presenting their report with the financial statements of the charity for the year ended 30 November 2022. The trustees have adopted the provisions of Accounting and Reporting by The Charities Act 2011: 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) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity is a charitable incorporated organisation (CIO) with the founding purpose being twofold. Firstly, to provide education which, while aimed primarily at those who have an academic or religious interest in the study of Islam, is open to all. Community Education Institute aims to educate participants on the values found within the Islamic tradition, as well as other traditions, and their application to contemporary Western society. Secondly, to provide supplementary education for school children with a view to improving educational attainment. Community Education Institute hopes to inspire the recipients of the education it provides to act with integrity, honesty and civic responsibility. The trustees have considered the Charity Commission's guidance on public benefit.

The charity ensures that any fees it charges for its courses are heavily subsidised through donations efforts of friends and supporters. Student fees do not cover the full cost of running the course; therefore, the charity relies on the generosity of individuals who keep it running and facilitate the learning of others through their prayers and financial support. It is Community Education institute’s belief that knowledge should be accessible to all, which is why Community Education Institute endeavors to keep student fees as low as possible.

Significant activities

The charity has one fund; an unrestricted fund. The unrestricted fund is used to manage day-to-day unrestricted costs, and for the purposes of meeting the objectives of Community Education Institute. During the year the fund was used to make up the shortfall between the subsidised course fees and the costs of providing educational courses.

Further developments

The charity will continue to focus on education, and the provision of religious courses and supplementary education.

ACHIEVEMENT AND PERFORMANCE

The charity is satisfied that it has met its objectives and aims and is optimistic that it will continue to do so and continue to grow. A variety of educational courses were provided relating to Islamic tradition and education. These included free Quran reading classes, and general Islamic Studies classes. Also, the London Academy was set up to provide students with access to the rich variety of Islamic sciences through various weekly classes. Along with the above, supplementary classes of Mathematics and English were run for 12-week terms for children between the ages of 7 and 16 years.

FINANCIAL REVIEW

The Statement of Financial Activities shows how the charity's funds have been applied during the period. The gross receipts of the organisation were £96,684 (2021 - £61,442) of which £68,938 (2021 - £46,599) was raised internally from the heavily subsidised sale of the educational courses provided.

Donations directly related to the principal activities amounted to £27,746 (2021 - £14,843).

At 30th November 2022, the balance on the only fund, the unrestricted fund, was £46,445 (2021 - £24,883). As the charity's income is dependent upon the goodwill of supporters and friends, along with students paying the heavily subsidised course fees, the managing trustees are of the opinion that the level of direct activities should be proportionate to such income.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its Constitution, and is a charitable incorporated organisation, who’s only voting members are its charity trustees. If the CIO is wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

Recruitment and appointment of new trustees
The trustees may appoint a person who is willing to act as a trustee. There must be at least three charity trustees. If the number falls below this minimum, the remaining trustee or trustees may act only to call a meeting of the charity trustees or appoint a new charity trustee.

Induction and training of new trustees
New trustees receive an induction early on in their tenure, thus ensuring their full understanding of the organisation, its operations, and its ethos and values. The induction process sets out briefs to new trustees, what is expected of trustees by the charity, the law and the Charity Commission. New trustees also receive regular updates and briefings on the above matters from senior trustees.

Organisational structure
The trustees are responsible for the overall management and control of the charity and meet regularly to manage its affairs. Trustee and volunteer resources are divided into educational courses, finance and administration.

Reserves policy
Accumulated funds comprise the accumulated surplus or deficit on the statement of financial activities which are available for use at the discretion of the trustees in furtherance of the objectives of the charity. The trustees consider that the level of reserves as at 30th November 2022 of £46,445 is satisfactory.

Related parties
The charity does not hold assets on behalf of another charity. The related parties are the trustees.

Risk management
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The managing trustees have examined the major strategic, business and operations risks which the organisation faces and confirm that systems have been established to enable regular reports to be produced so that necessary steps can be taken to lessen these risks.

The trustees have identified that the main risk for the charity is that of financial sustainability. The trustees regularly review the availability of the liquid funds, along with actively managing the charity's working capital to ensure this risk is minimised.

Non-financial risks arising from the educational courses that the charity provides have also been considered. These consist of health and safety risks and fire risks.

These risks are managed by ensuring that health and safety, and fire laws and regulations are followed, along with regular training for the tutors conducting the courses.

Community Education Institute

Trustees' Report
for the Year Ended 30 November 2022

Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).
The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP:
- make judgments and accounting estimates that are reasonable and prudent:
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations 2008, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on .... and signed on its behalf by:

Mr M Azaim - Trustee

Independent Examiner's Report

To the Trustees of Community Education Institute

I report to the trustees on my examination of the financial statements of the Charity for the year ended 30 November 2022 which are set on pages 5 to 11.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report
As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

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

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit go beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

Irfan Younus FCA
Paragon
Chartered Accountants
155 Normanton Road
Derby

Date:..

Community Education Institute

Statement of Financial Activities
Including Income & Expenditure Account
for the Year Ended 30 November 2022

	Notes	2022 Unrestricted fund £	2021 Unrestricted funds £
INCOME FROM			
Donations	3	**27,746**	14,843
Charitable activities	3	**68,938**	46,599
Total Income		**96,684**	61,442
EXPENDITURE ON			
Raising funds	4	**2,543**	6,055
Charitable activities			
Expenditure on charitable activities	5	**72,579**	33,811
Total resources expended		**75,122**	39,866
NET INCOME FOR THE YEAR/ NET MOVEMENT IN THE FUNDS		**21,572**	**21,576**
Fund Balances at 1 December 2021		**24,883**	3,307
FUND BALANCE AT 30 NOVEMBER 2022		**46,445**	24,883

The Statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes form part of these financial statements

Community Education Institute

Balance Sheet
30 November 2022

	Notes	2022 Unrestricted funds £	2021 Unrestricted funds £
FIXED ASSETS			
Tangible assets	7	**681**	908
CURRENT ASSETS			
Cash at bank		50,078	27,475
CREDITORS			
Amounts falling due within one year	8	**(3,500)**	(3,500)
Other creditors		(814)	
NET CURRENT ASSETS		**(45,764)**	23,975
TOTAL ASSETS LESS CURRENT LIABILITIES		**46,445**	24,883
NET ASSETS		**46,445**	24,883
INCOME FUNDS	9		
Unrestricted funds		**46,445**	24,883
TOTAL FUNDS		**46,445**	24,883

The financial statements were approved by the Board of Trustees and authorised for issue on... and were signed on its behalf by:

Mr M Azaim - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2015).

Incoming resources
Income is recognised when the charity is legally entitled of it after any performance conditions have been met, the accounts can be measure reliably, and it is probable that income will be received.

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.

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.

Impairment of fixed assets
A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

1. ACCOUNTING POLICIES - continued

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted. Debt instruments are subsequently measured at amortised cost. Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised. For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics. Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognized.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

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 a 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.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 November 2022 nor for the year ended 30 November 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 November 2022 nor for the year ended 30 November 2021.

Notes to the Financial Statements - continued
for the Year Ended 30 November 2022

3. DONATIONS AND CHARITABLE ACTIVITES

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
INCOME FROM		
Donations	**27,746**	14,843
Charitable activities		
Sale of goods/services as part of direct charitable Activities	**68,938**	46,599
	96,684	61,442

4. RAISING FUNDS

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Fundraising and publicity		
Advertising	**2,543**	**6,055**

5. Charitable Activities

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Support Costs		
Teachers	**15,310**	13,730
Depreciation	**227**	302
	15,537	14,032

6. Governance Costs

Rent & venue costs	**33,226**	14,212
Other Office costs	**3**	927
Motor & travel	**5,390**	587
Computer costs	**0**	430
Administration costs	**5,308**	1,623
Accountancy and legal fees	**2,000**	**2,000**
Equipment Expense	**4,089**	
Staffing	**2,774**	
Course materials	**4,252**	
	57,042	19,779

Governance costs includes payment of the independent examiner of £1,000 (2021 - £1,000) for accounting and reporting fee.

6. Employees

Number of employees

There were no employees during the year (2021 : none).

7. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 December 2021	**2,577**
Additions	**-**
At 30 November 2022	**2,577**
DEPRECIATION	
At 1 December 2021	**1,669**
Charge for year	**227**
At 30 November 2022	**1,896**
NET BOOK VALUE	
At 30 November 2022	**681**
At 30 November 2021	908

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 **£**	2021 £
Accrued expenses	**3,500**	3,500
Other creditors	814	
	4,314	3,500

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Funds balance at 30 November 2021 are Represented by:		
Tangible assets	**681**	908
Current assets/ (liability)	50,078	27,475
	50,759	28,383

10. RELATED PARTY DISCLOSURES

There were no related party transactions during the year (2021 - none).

Community Education Institute

Detailed Statement of Financial Activities
for the Year Ended 30 November 2022

	2022 £	2021 £
INCOME		
Donations and legacies		
Donation	**27,746**	14,843
Charitable activities		
Sale of goods/services as part of direct charitable Activities	**68,938**	46,599
Total incoming resources	**96,684**	61,442
EXPENDITURE		
Raising funds		
Advertising	**2,543**	6,055
Charitable activities		
Support costs		
Teachers	**15,310**	13,730
Depreciation	**227**	302
	15,537	14,032
Governance costs		
Rent & venue costs	**33,226**	14,212
Other office costs	**3**	927
Motor & travel	**5,390**	587
Computer costs	**-**	**430**
Administration costs	**5,308**	1,623
Accountancy and legal fees	**2,000**	**2,000**
Equipment Expense	**4089**	
Staffing	**2,774**	
Course materials	**4,252**	

This page does not form part of the statutory financial statements

Accounts

REGISTERED CHARITY NUMBER: 1170352

Community Education Institute

Annual Report and Unaudited Financial Statements

For the Year Ended 30 November 2021

Paragon
Chartered Accountants
155 Normanton Road
Derby
DE23 6UR

Community Education Institute

Legal and Administration Information

Trustees	**Mr H Burhan** **Mr M Azaim** **Mr S Ashraf**
Charity number	**1170352**
Registered office	**27 Old Gloucester Street** **Bloomsbury** **London** **WC1N 3AX**
Independent Examiner	**Irfan Younus FCA** **Paragon** **Chartered Accountants** **155 Normanton Road** **Derby** **DE23 6UR**
Bankers	**Barclays Bank PLC** **P O Box 299** **Birmingham** **B1 3PF**

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Trustees' Report
for the Year Ended 30 November 2021

The trustees are presenting their report with the financial statements of the charity for the year ended 30 November 2021. The trustees have adopted the provisions of Accounting and Reporting by The Charities Act 2011: 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) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity is a charitable incorporated organisation (CIO) with the founding purpose being twofold. Firstly, to provide education which, while aimed primarily at those who have an academic or religious interest in the study of Islam, is open to all. Community Education Institute aims to educate participants on the values found within the Islamic tradition, as well as other traditions, and their application to contemporary Western society. Secondly, to provide supplementary education for school children with a view to improving educational attainment. Community Education Institute hopes to inspire the recipients of the education it provides to act with integrity, honesty and civic responsibility. The trustees have considered the Charity Commission's guidance on public benefit.

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Significant activities

The charity has one fund; an unrestricted fund. The unrestricted fund is used to manage day-to-day unrestricted costs, and for the purposes of meeting the objectives of Community Education Institute. During the year the fund was used to make up the shortfall between the subsidised course fees and the costs of providing educational courses.

Further developments

The charity will continue to focus on education, and the provision of religious courses and supplementary education.

ACHIEVEMENT AND PERFORMANCE

The charity is satisfied that it has met its objectives and aims and is optimistic that it will continue to do so and continue to grow. A variety of educational courses were provided relating to Islamic tradition and education. These included free Quran reading classes, and general Islamic Studies classes. Also, the London Academy was set up to provide students with access to the rich variety of Islamic sciences through various weekly classes. Along with the above, supplementary classes of Mathematics and English were run for 12-week terms for children between the ages of 7 and 16 years.

FINANCIAL REVIEW

The Statement of Financial Activities shows how the charity's funds have been applied during the period. The gross receipts of the organisation were £61,442 (2020 - £22,938) of which £46,599 (2020 - £9,229) was raised internally from the heavily subsidised sale of the educational courses provided.

Donations directly related to the principal activities amounted to £14,843 (2020 - £13,709).

At 30th November 2021, the balance on the only fund, the unrestricted fund, was £24,883 (2020 - £3,307). As the charity's income is dependent upon the goodwill of supporters and friends, along with students paying the heavily subsidised course fees, the managing trustees are of the opinion that the level of direct activities should be proportionate to such income.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its Constitution, and is a charitable incorporated organisation, who’s only voting members are its charity trustees. If the CIO is wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

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The trustees may appoint a person who is willing to act as a trustee. There must be at least three charity trustees. If the number falls below this minimum, the remaining trustee or trustees may act only to call a meeting of the charity trustees or appoint a new charity trustee.

Induction and training of new trustees
New trustees receive an induction early on in their tenure, thus ensuring their full understanding of the organisation, its operations, and its ethos and values. The induction process sets out briefs to new trustees, what is expected of trustees by the charity, the law and the Charity Commission. New trustees also receive regular updates and briefings on the above matters from senior trustees.

Organisational structure
The trustees are responsible for the overall management and control of the charity and meet regularly to manage its affairs. Trustee and volunteer resources are divided into educational courses, finance and administration.

Reserves policy
Accumulated funds comprise the accumulated surplus or deficit on the statement of financial activities which are available for use at the discretion of the trustees in furtherance of the objectives of the charity. The trustees consider that the level of reserves as at 30th November 2021 of £24,883 is satisfactory.

Related parties
The charity does not hold assets on behalf of another charity. The related parties are the trustees.

Risk management
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The managing trustees have examined the major strategic, business and operations risks which the organisation faces and confirm that systems have been established to enable regular reports to be produced so that necessary steps can be taken to lessen these risks.

The trustees have identified that the main risk for the charity is that of financial sustainability. The trustees regularly review the availability of the liquid funds, along with actively managing the charity's working capital to ensure this risk is minimised.

Non-financial risks arising from the educational courses that the charity provides have also been considered. These consist of health and safety risks and fire risks.

These risks are managed by ensuring that health and safety, and fire laws and regulations are followed, along with regular training for the tutors conducting the courses.

Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).
The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP:
- make judgments and accounting estimates that are reasonable and prudent:
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations 2008, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on .... and signed on its behalf by:

Mr M Azaim - Trustee

Independent Examiner's Report

To the Trustees of Community Education Institute

I report to the trustees on my examination of the financial statements of the Charity for the year ended 30 November 2021 which are set on pages 5 to 11.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

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

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit go beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or 2.

the financial statements do not accord with those records; or

3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

Irfan Younus FCA
Paragon
Chartered Accountants
155 Normanton Road
Derby

Date:...

Community Education Institute

Statement of Financial Activities
Including Income & Expenditure Account
for the Year Ended 30 November 2021

	Notes	**2021 Unrestricted fund £**	2020 Unrestricted funds £
INCOME FROM			
Donations	3	**14,843**	13,709
Charitable activities	3	**46,599**	9,229
Total Income		**61,442**	22,938
EXPENDITURE ON			
Raising funds	4	**6,055**	3,810
Charitable activities			
Expenditure on charitable activities	5	**33,811**	36,096
Total resources expended		**39,866**	39,906
NET INCOME FOR THE YEAR/ NET MOVEMENT IN THE FUNDS		**21,576**	**(16,968)**
Fund Balances at 1 December 2020		**3,307**	20,275
FUND BALANCE AT 30 NOVEMBER 2021		**24,883**	3,307

The Statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes form part of these financial statements

Community Education Institute

Balance Sheet
30 November 2021

	Notes	2021 Unrestricted funds £	2020 Unrestricted funds £
FIXED ASSETS			
Tangible assets	7	**908**	1,210
CURRENT ASSETS			
Cash at bank		**27,475**	6,617
CREDITORS			
Amounts falling due within one year	8	**(3,500)**	(4,520)
NET CURRENT ASSETS		**23,975**	2,097
TOTAL ASSETS LESS CURRENT LIABILITIES		**24,883**	3,307
NET ASSETS		**24,883**	3,307
INCOME FUNDS	9		
Unrestricted funds		**24,883**	3,307
TOTAL FUNDS		**24,883**	3,307

The financial statements were approved by the Board of Trustees and authorised for issue on..
and were signed on its behalf by:

Mr M Azaim - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 30 November 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2015).

Incoming resources
Income is recognised when the charity is legally entitled of it after any performance conditions have been met, the accounts can be measure reliably, and it is probable that income will be received.

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.

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.

Impairment of fixed assets
A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

1. ACCOUNTING POLICIES - continued

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted. Debt instruments are subsequently measured at amortised cost. Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised. For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics. Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognized.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

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 a 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.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 November 2021 nor for the year ended 30 November 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 November 2021 nor for the year ended 30 November 2020.

3. DONATIONS AND CHARITABLE ACTIVITES

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
INCOME FROM		
Donations	**14,843**	13,709
Charitable activities		
Sale of goods/services as part of direct charitable Activities	**46,599**	9,229
	61,442	22,938

4. RAISING FUNDS

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Fundraising and publicity		
Staging events and advertising	**6,055**	**3,810**

5. Charitable Activities

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Support Costs		
Teachers	**13,730**	14,788
Depreciation	**302**	404
	14,032	15,192
Governance Costs		
Rent & venue costs	**14,212**	11,816
Other Office costs	**927**	180
Motor & travel	**587**	2
Computer costs	**430**	1,846
Administration costs	**1,623**	4,700
Accountancy and legal fees	**2,000**	2,360
	19,779	20,904

Governance costs includes payment of the independent examiner of £1,000 (2020 - £1,500) for accounting and reporting fee.

6. Employees

Number of employees

There were no employees during the year (2020 : none).

7. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 December 2020	**2,577**
Additions	**-**
At 30 November 2021	**2,577**
DEPRECIATION	
At 1 December 2020	**1,367**
Charge for year	**302**
At 30 November 2021	**1,669**
NET BOOK VALUE	
At 30 November 2021	**908**
At 30 November 2020	1,210

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Accrued expenses	**3,500**	4,520

8. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Funds balance at 30 November 2021 are Represented by:		
Tangible assets	**908**	1,210
Current assets/ (liability)	**23,975**	2,097
	24,883	3,307

10. RELATED PARTY DISCLOSURES

There were no related party transactions during the year (2020 - none).

Community Education Institute

Detailed Statement of Financial Activities
for the Year Ended 30 November 2021

	2021 £	2020 £
INCOME		
Donations and legacies		
Donation	**14,843**	13,709
Charitable activities		
Sale of goods/services as part of direct charitable Activities	**46,599**	9,229
Total incoming resources	**61,442**	22,938
EXPENDITURE		
Raising funds		
Events & advertising	**6,055**	3,810
Charitable activities		
Support costs		
Teachers	**13,730**	14,788
Depreciation	**302**	404
	14,032	15,192
Governance costs		
Rent & venue costs	**14,212**	11,816
Other office costs	**927**	180
Motor & travel	**587**	2
Computer costs	**430**	1,846
Administration costs	**1,623**	4,700
Accountancy and legal fees	**2,000**	2,360
Total resources expended	**39,866**	39,906
Net income	**21,576**	**(16,968)**

Accounts

REGISTERED COMPANY NUMBER: 1170352 (England and Wales)
REGISTERED CHARITY NUMBER: 1170352

Community Education Institute

Annual Report and Unaudited Financial Statements

For the Year Ended 30 November 2020

Bhalloo Consulting Limited
Chartered Accountants & Statutory Auditors
Unit 3 Cedar Court
1 Royal Oak Yard
London
SE1 3GA

Community Education Institute

Legal and Administration Information

Trustees	**Mr H Burhan** **Mr M Azaim** **Mr S Ashraf**
Charity number	**1170352**
Registered office	**27 Old Gloucester Street** **Bloomsbury** **London** **WC1N 3AX**
Independent Examiner	**Irfan Younus** FCA **Paragon** **Chartered Accountants** **155 Normanton Road** **Derby** **DE23 6UR**
Bankers	**Barclays Bank PLC** **P O Box 299** **Birmingham** **B1 3PF**

Community Education Institute

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Community Education Institute

Trustees' Report
for the Year Ended 30 November 2020

The trustees are presenting their report with the financial statements of the charity for the year ended 30 November 2020. The trustees have adopted the provisions of Accounting and Reporting by The Charities Act 2011: 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) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity is a charitable incorporated organisation (CIO) with the founding purpose being twofold. Firstly, to provide education which, while aimed primarily at those who have an academic or religious interest in the study of Islam, is open to all. Community Education Institute aims to educate participants on the values found within the Islamic tradition, as well as other traditions, and their application to contemporary Western society. Secondly, to provide supplementary education for school children with a view to improving educational attainment. Community Education Institute hopes to inspire the recipients of the education it provides to act with integrity, honesty and civic responsibility. The trustees have considered the Charity Commission's guidance on public benefit.

The charity ensures that any fees it charges for its courses are heavily subsidised through donations efforts of friends and supporters. Student fees do not cover the full cost of running the course; therefore, the charity relies on the generosity of individuals who keep it running and facilitate the learning of others through their prayers and financial support. It is Community Education institute's belief that knowledge should be accessible to all, which is why Community Education Institute endeavors to keep student fees as low as possible.

Significant activities

The charity has one fund; an unrestricted fund. The unrestricted fund is used to manage day-to-day unrestricted costs, and for the purposes of meeting the objectives of Community Education Institute. During the year the fund was used to make up the shortfall between the subsidised course fees and the costs of providing educational courses.

Further developments

The charity will continue to focus on education, and the provision of religious courses and supplementary education.

ACHIEVEMENT AND PERFORMANCE

The charity is satisfied that it has met its objectives and aims and is optimistic that it will continue to do so and continue to grow. A variety of educational courses were provided relating to Islamic tradition and education. These included free Quran reading classes, and general Islamic Studies classes. Also, the London Academy was set up to provide students with access to the rich variety of Islamic sciences through various weekly classes. Along with the above, supplementary classes of Mathematics and English were run for 12-week terms for children between the ages of 7 and 16 years.

FINANCIAL REVIEW

The Statement of Financial Activities shows how the charity's funds have been applied during the period. The gross receipts of the organisation were £22,938 (2019 - £75,886) of which £9,229 (2019 - £60,943) was raised internally from the heavily subsidised sale of the educational courses provided.

Donations directly related to the principal activities amounted to £13,709 (2019 - £14,943).

At 30th November 2020, the balance on the only fund, the unrestricted fund, was £3,307 (2019 - £20,275). As the charity's income is dependent upon the goodwill of supporters and friends, along with students paying the heavily subsidised course fees, the managing trustees are of the opinion that the level of direct activities should be proportionate to such income.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its Constitution, and is a charitable incorporated organisation, who's only voting members are its charity trustees. If the CIO is wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

Recruitment and appointment of new trustees
The trustees may appoint a person who is willing to act as a trustee. There must be at least three charity trustees. If the number falls below this minimum, the remaining trustee or trustees may act only to call a meeting of the charity trustees or appoint a new charity trustee.

Induction and training of new trustees
New trustees receive an induction early on in their tenure, thus ensuring their full understanding of the organisation, its operations, and its ethos and values. The induction process sets out briefs to new trustees, what is expected of trustees by the charity, the law and the Charity Commission. New trustees also receive regular updates and briefings on the above matters from senior trustees.

Organisational structure
The trustees are responsible for the overall management and control of the charity and meet regularly to manage its affairs. Trustee and volunteer resources are divided into educational courses, finance and administration.

Reserves policy
Accumulated funds comprise the accumulated surplus or deficit on the statement of financial activities which are available for use at the discretion of the trustees in furtherance of the objectives of the charity. The trustees consider that the level of reserves as at 30th November 2020 of £3,307 is satisfactory.

Related parties
The charity does not hold assets on behalf of another charity. The related parties are the trustees.

Risk management
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The managing trustees have examined the major strategic, business and operations risks which the organisation faces and confirm that systems have been established to enable regular reports to be produced so that necessary steps can be taken to lessen these risks.

The trustees have identified that the main risk for the charity is that of financial sustainability. The trustees regularly review the availability of the liquid funds, along with actively managing the charity's working capital to ensure this risk is minimised.

Non-financial risks arising from the educational courses that the charity provides have also been considered. These consist of health and safety risks and fire risks.

These risks are managed by ensuring that health and safety, and fire laws and regulations are followed, along with regular training for the tutors conducting the courses.

Trustees' Report
for the Year Ended 30 November 2020

Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).
The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations 2008, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 27 Sep 2021 and signed on its behalf by:

Mr M Azaim - Trustee

Independent Examiner's Report

To the Trustees of Community Education Institute

I report to the trustees on my examination of the financial statements of the Charity for the year ended 30 November 2020 which are set on pages 5 to 11.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

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

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit go beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

Irfan Younus FCA
Paragon
Chartered Accountants
155 Normanton Road
Derby

Date: 27/09/2021

Community Education Institute

Statement of Financial Activities
Including Income & Expenditure Account
for the Year Ended 30 November 2020

	Notes	2020 Unrestricted fund £	2019 Unrestricted funds £
INCOME FROM			
Donations	3	**13,709**	14,943
Charitable activities	3	**9,229**	60,943
Total Income		**22,938**	75,886
EXPENDITURE ON			
Raising funds	4	**3,810**	5,664
Charitable activities			
Expenditure on charitable activities	5	**36,096**	64,054
Total resources expended		**39,906**	69,718
NET INCOME FOR THE YEAR/ NET MOVEMENT IN THE FUNDS		**(16,968)**	6,168
Fund Balances at 1 December 2019		**20,275**	14,107
FUND BALANCE AT 30 NOVEMBER 2020		**3,307**	20,275

The Statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes form part of these financial statements

Community Education Institute

Balance Sheet
30 November 2020

	Notes	2020 Unrestricted fund £	2019 Unrestricted funds £
FIXED ASSETS			
Tangible assets	7	1,210	1,614
CURRENT ASSETS			
Cash at bank		6,617	22,021
CREDITORS			
Amounts falling due within one year	8	(4,520)	(3,360)
NET CURRENT ASSETS		2,097	18,661
TOTAL ASSETS LESS CURRENT LIABILITIES		3,307	20,275
NET ASSETS		3,307	20,275
INCOME FUNDS	9		
Unrestricted funds		3,307	20,275
TOTAL FUNDS		3,307	20,275

The financial statements were approved by the Board of Trustees and authorised for issue on 27 Sep 2021 and were signed on its behalf by:

Mr M Azaim - Trustee

The notes form part of these financial statements

Community Education Institute

Notes to the Financial Statements
for the Year Ended 30 November 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2015).

Incoming resources
Income is recognised when the charity is legally entitled of it after any performance conditions have been met, the accounts can be measure reliably, and it is probable that income will be received.

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.

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.

Impairment of fixed assets
A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

1. ACCOUNTING POLICIES - continued

Financial instruments
A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted. Debt instruments are subsequently measured at amortised cost. Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised. For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics. Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognized.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 25% on reducing balance

Taxation
The charity is exempt from corporation tax on its charitable activities.

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 a 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.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 November 2020 nor for the year ended 30 November 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 November 2020 nor for the year ended 30 November 2019.

3. DONATIONS AND CHARITABLE ACTIVITES

	Unrestricted funds 2020 £	Unrestricted funds 2019 £
INCOME FROM		
Donations	**13,709**	14,943
Charitable activities		
Sale of goods/services as part of direct charitable Activities	**9,229**	60,943
	22,938	75,886

4. RAISING FUNDS

Fundraising and publicity

	Unrestricted funds 2020 £	Unrestricted funds 2019 £
Staging events and advertising	**3,810**	5,664

5. Charitable Activities

Support Costs

	Unrestricted funds 2020 £	Unrestricted funds 2019 £
Teachers	**14,788**	10,850
Depreciation	**404**	538
Volunteers annual dinner	-	476
	15,192	11,864

Governance Costs

	2020 £	2019 £
Rent & venue costs	**11,816**	41,255
Other Office costs	**180**	191
Motor & travel	**2**	920
Computer costs	**1,846**	3,514
Administration costs	**4,700**	2,950
Accountancy and legal fees	**2,360**	3,360
	20,904	64,054

Governance costs includes payment of the independent examiner of £1,500 (2019 - £1,500) for accounting and reporting fee.

Notes to the Financial Statements - continued for the Year Ended 30 November 2020

6. Employees

Number of employees

There were no employees during the year (2019 : none).

7. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 December 2019	2,577
Additions	-
At 30 November 2020	**2,577**
DEPRECIATION	
At 1 December 2019	**963**
Charge for year	**404**
At 30 November 2020	**1,367**
NET BOOK VALUE	
At 30 November 2020	**1,210**
At 30 November 2019	1,614

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Accrued expenses	**4,520**	3,360

8. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds 2020 £	Unrestricted funds 2019 £
Funds balance at 30 November 2020 are Represented by:		
Tangible assets	**1,210**	1,614
Current assets/ (liability)	**2,097**	18,661
	3,307	20,275

10. RELATED PARTY DISCLOSURES

There were no related party transactions during the year (2019 - none).

Community Education Institute

Detailed Statement of Financial Activities
for the Year Ended 30 November 2020

	2020 £	2019 £
INCOME		
Donations and legacies		
Donation		
Charitable activities	**13,709**	14,943
Sale of goods/services as part of direct charitable activities		
Total incoming resources	**9,229**	60,943
	22,938	75,886
EXPENDITURE		
Raising funds		
Events & advertising		
Charitable activities	**3,810**	5,664
Support costs		
Teachers		
Depreciation		
Volunteers annual dinner	**14,788**	10,850
	404	538
	-	476
Governance costs	**15,192**	11,864
Rent & venue costs		
Other office costs		
Motor & travel	**11,816**	41,255
Computer costs	**180**	191
Administration costs	**2**	920
Accountancy and legal fees	**1,846**	3,514
	4,700	2,950
Total resources expended	**2,360**	3,360
Net income	**39,906**	64,054
	(16,968)	6,168