Company Registration Number - 08663526

The Charity Registration Number is :- 1163646

Cambridge Islamic College

Report and Accounts

31 August 2025

Cambridge Islamic College

Report and accounts for the year ended 31 August 2025

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Cambridge Islamic College

Company Registration Number - 08663526

Trustees' Annual Report for the year ended 31 August 2025

The Trustees present their annual report together with the financial statements for the 1 September 2024 to 31 August 2025. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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) as amended by Update Bulletin 1 (effective 1 January 2015).

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Reference and administrative details

The charity name.

The legal name of the charity is:- Cambridge Islamic College

The charity's operating name is Cambridge Islamic College

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1163646

Legal structure of the charity

Cambridge Islamic College is a company limited by guarantee, registered under the Companies Acts, with company registration number 8663526, governed by its Memorandum and Articles of Association dated 27 August 2013 as amended by special resolution registered on 11 September 2015. It is registered as a charity with the Charity Commission with registration number 1163646.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

Cambridge Islamic College

Company Registration Number - 08663526

Trustees' Annual Report for the year ended 31 August 2025

The principal operating address, telephone number, email and web addresses of the charity are:-

58 STURTON STREET
CAMBRIDGE ,
CB1 2QA
Telephone 01223655223
Email Address info@cambridgeislamiccollege.org
Web address www.cambridgeislamiccollege.org

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The Trustees in office on the date the report was approved were:-

Awais Ahmed Awan
Dr Mohammad Akram
Mohammad Javed
Zafar Ahmed Kurnool
Mohammed Faisal Khaffar

All the trustees are also members of the charity

Custodian Trustees holding assets on behalf of the charity

The details of persons holding title to property belonging to the charity, as custodian trustees, or nominees, at the date the accounts were approved were :-

Awais Ahmed Awan
Zafar Ahmed Kurnool
Dr Mohammad Akram
Mohammad Javed

Cambridge Islamic College

Company Registration Number - 08663526

Trustees' Annual Report for the year ended 31 August 2025

Objects, strategies and activities of the charity

The purposes of the charity as set out in its governing document.

The objective of Cambridge Islamic College is:

For the public benefit, the advancement of education, in particular but not exclusively through the provision of higher education in Islamic Studies.

The main activities undertaken in relation to those purposes during the year.

Cambridge Islamic College's mission is to produce a generation of independent Islamic scholars and thinkers who are also working professionals, contributing to the broader British society. Cambridge Islamic College is committed to bridging the disconnect between mainstream secular education and specialised Islamic studies. It puts particular emphasis on attracting bright, capable students who are already professionals or on the way to becoming professionals. It expects its graduates to be active as role models in their communities, respected both for their knowledge of the religion and for the flexibility, realism, and independence of mind with which they apply it. In this way, they will inspire others to combine the practice of Islam with a positive concern for using their personal and professional skills for the benefit of the entire society.

Cambridge Islamic College takes its students through a rigorous and critical study of the classical Islamic sciences and their sub-disciplines. Alongside the Islamic sciences, the contemporary challenges facing the world and Muslims in particular are a core focus of the curriculum. Students are encouraged to develop an informed understanding of the shared and differing values among Muslims and non-Muslims, and to cultivate the essential religious virtues of respect and tolerance for others. That virtue is also the basis of civility and good citizenship, and the foundation of a cohesive society that embraces and enjoys its diversity.

The most basic function of education is to equip the young with the skills and knowledge that will enable them to participate fully in the human world that they inherit from the older generation and to live 'a good life'. In recent times, this function has come to be understood in the narrow sense of instruction that equips the young to be economically productive, that is, to earn a living. The religious underpinnings and values of 'a good life', such as mutual respect and caring, have come to be subordinated mainly to economic activity. The adverse outcomes of limiting education in this way are readily apparent and on the increase.

Cambridge Islamic College is dedicated to restoring the full meaning of education by offering an opportunity to study, comprehensively and critically, the syllabus of a classical education in Islamic sciences, sensitively adapted for our time. The core aims of the teaching program are:

To give students the necessary skills in reading and using both classical and modern Arabic. Without these skills, they cannot expect to access the vast treasury of Islamic thought and culture, nor can they benefit from critically interrogating it. Also, Arabic remains the common language among Islamic scholars from different parts of the world and is therefore essential for the exchange of perspectives and experiences.

Trustees' Annual Report for the year ended 31 August 2025

The main activities undertaken in relation to those purposes during the year. (Continued)

To teach students the basic techniques and responsibilities of academic research, how to read sources critically, how to negotiate and evaluate arguments and counter-arguments, and how to build their own arguments through writing and speaking exercises.

To enable students to read the Qur'an and Qur'anic commentary (tafsir) so that they understand how its teaching educates conscience and behaviour. They should be able to explain to others, as well as know for themselves, how the guidance of the Qur'an relates to contemporary issues and circumstances.

To teach students the history and development of sirah (the biography of the Prophet) and of the hadith sciences: emphasis will be placed on understanding when and how the major hadith compilations were recorded, how the material was assessed and interpreted to inform the norms and rules of individual and collective life, and its continued relevance today.

To give students a firm grasp of the significant events in the evolution of fiqh (Islamic jurisprudence), the major schools of law, their commonalities and differences, and the good manners (adab) in managing the plurality of legal opinion.

To help students think through some of the theological and philosophical controversies that have persisted in Islamic societies over the centuries, and the cultural and political consequences of these controversies in terms of inter-sectarian and inter-religious polemic.

To enable students to serve as faithful representatives of a practised Islam that is, according to the pattern of God's Messenger and his Companions, gracious and patient with religious diversity; an Islam based on sound knowledge that the students have acquired for themselves and which they carry back into their communities; an Islam practised as a commitment to respect, care for and serve others.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The benefit of the College's activities extends to the whole of the general public:

The College is a reliable avenue for both Muslims and non-Muslims to undertake a critical study of Islamic sciences and conduct research.

It is a place for the advancement of and equal access to female scholarship, education, teaching, and learning.

It is a reliable source of information and knowledge about Islam for the general public, particularly Muslim youth. Thus, providing a channel of mainstream Islam, which often is lacking, results in young people being attracted to extremist information channels, particularly on the internet.

The main activities undertaken during the year to further the charity's purpose for the public benefit. (Continued)

It is a centre for building bridges between different communities via interfaith activities and community outreach programmes.

It caters to the curricular needs of schools and colleges in Cambridgeshire related to Islam and Muslim culture.

It provides space for the local community for events and activities when the College building is not in use.

It makes Islamic information and scholarship more accessible to the public via electronic media. It makes scholarships and bursaries available to those who are in need to pursue studies at the College.

The contribution of volunteers during the year.

Volunteers

The College recruited 8 volunteers from different parts of the world. They are involved in promoting the College via social media. Local volunteers participate in organising fundraising events, administrative work and maintaining of the College premises

The main achievements and performance of the charity during the year.

a. Key financial performance indicators

The College continues to monitor financial sustainability through diversification of income sources and management of operational costs.

b. Achievement and Performance

The College has continued to advance Islamic education through multiple delivery formats, with particular emphasis on accessible online learning and immersive educational experiences.

DEEPDEEN.TV

The College's subscription-based DeepDeen.tv platform has become a central pillar of our educational delivery, providing accessible Islamic learning to a global audience. The platform offers a growing library of courses, including Quranic studies (tafsir of various surahs), foundational Islamic sciences, Seerah studies, and thematic courses on core Islamic practices. This model serves learners who seek quality Islamic education in flexible, self-paced formats while generating sustainable revenue to support the College's charitable mission.

Educational Retreats and Live Events

The College has expanded its offering of intensive educational retreats and live events, led by our Dean, Dr. Mohammad Akram Nadvi. These retreats offer immersive learning experiences centred on specific topics, such as the Seerah of the Prophet Muhammad (pbuh), blending scholarly depth with practical application. These events serve students both locally in Cambridge and internationally through hybrid delivery formats.

Structured Diploma Programmes

The College continues to offer its long-term diploma programmes through online delivery:

- Diploma in Introduction to Classical Islamic Texts
- Diploma in Arabic and Islamic Studies
- Diploma in Advanced Quranic Studies

These programmes remain available for students seeking comprehensive, structured classical Islamic education and continue to be accessible globally through our Learning Management System.

College Building

The College building at 58 Sturton Street continues to host onsite classes, retreats, and community activities. The adjoining 9-room HMO at 56 Sturton Street continues to provide rental income supporting the College's operations.

IT Systems

The College maintains its technological infrastructure, including the Learning Management System, a virtual classroom platform for live interactive sessions, and in-house video production capabilities for creating professional course content.

Trustees' Annual Report for the year ended 31 August 2025

Fundraising activities during the year.

New Fundraising Channels

The College continued to work with charitable foundations to raise funds for student scholarships, in addition to exploring other fundraising channels. The College also raised Zakat for its students.

Volunteers

The College continued to benefit from volunteers supporting social media promotion, event organisation, administrative tasks, and premises maintenance.

Structure, governance and management of the charity

Cambridge Islamic College is a company limited by guarantee, with company registration number 8663526, governed by its Memorandum and Articles of Association dated 27 August 2013 as amended by special resolution registered on 11 September 2015. It is registered as a charity with the Charity Commission with registration number 1163646.

The methods used to recruit and appoint new charity trustees.

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum and Articles of Association.

The policies and procedures for the induction and training of trustees.

Trustees undergo an orientation session to brief them on: their legal obligations under charity and company law, the Charity Commission guidance on public benefit, and inform them of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Plans for the future

Summary of plans for the future and the trustees' perspective of the future direction of the charity.

The College plans to continue strengthening its educational delivery in 2025-26 through:
•Expanding course offerings on the DeepDeen.tv platform to reach wider audiences with flexible, accessible Islamic learning
•Developing additional educational retreats and live events providing immersive learning experiences
•Maintaining structured diploma programmes for students seeking comprehensive classical Islamic education
•Continuing to work with charitable foundations for student scholarship funding
•Maximising use of College premises for educational and community benefit
•Further diversifying income streams to reduce dependency on voluntary donations

Professional Advisors

Bankers	HSBC PLC, 63-64 St Andrew's St, Cambridge CB2 3BZ
Solicitors	Stone King LLP, 3rd Floor Bateman House, 82-88 Hills Rd, Cambridge CB2 1LQ

Trustees' Annual Report for the year ended 31 August 2025

Financial review

Going Concern

The accounts show net current liabilities at the year-end of £636,822 (2024: £310,526); however, since the year end, the College has repaid its bank loan in full.

A surplus for the year ended 31 August 2026 is expected from charitable activities. Moreover, the College is focusing on online programmes through DeepDeen.tv and educational retreats. These, combined with rental income from the house and fundraising drives in different cities in the UK, make the outlook into 2025-26 look positive.

Because of the matters described above, the Trustees believe that it is appropriate to continue to adopt the going concern basis in preparing these accounts.

The charity's financial position at the end of the year ended 31 August 2025

The financial position of the charity at 31 August 2025 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2025	2024
	£	£
Net (expenditure) / Income	35,598	2,811
Unrestricted Revenue Funds available for the general purposes of the charity	435,448	399,850
Restricted Revenue Funds	-	-
Total Funds	**435,448**	**399,850**

Financial review of the position at the reporting date, 31 August 2025 .

Total income for the College this year is £353,380 (2024: £376,454). Total income is made up of charitable trading activities amounting to £120,270 and voluntary income of £233,110. Total expenditure for the year is £317,782 (2024 : £373,643). Net income for the year is £35,598 (2024: £2,811). Total funds at the year-end is £435,548 (2024: £399,850).

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Policies on reserves.

The college had free unrestricted reserves of approximately £434K (2024 - £400K). The anticipated spending for the coming six months is expected to be £90,000. The college reserves exceed the six month's spending by £307K. The college's funds are tied up in properties with a book value of approximately £2.1 million. The college has liabilities of approximately £1.49K million (2024 : £1.57 million) for which the trustees are working hard to raise funds through fundraising campaigns specifically targeted at raising funds to repay these liabilities. The charity disposed of one of its properties in January 2026 which released equity and repaid the bank loan.

The major risks to which the Charity is exposed and reviews and systems to mitigate them.

Dependence on Voluntary Income

Voluntary income contributed 66% of total income this year. The College continues to diversify its charitable activities through DeepDeen.tv subscriptions, course offerings, and rental income. We are also increasing our marketing efforts to reach a wider audience for our educational programmes.

Short-Term Creditors

The ratio of short-term creditors has remained relatively unchanged from last year. However, there is still some risk for the College, as it would be required to repay these creditors at short notice. Following the year end one of the properties held by the charity was sold releasing cash equity. These creditors represent those who have advanced interest-free soft loans to the College. Some of whom have converted their loans to donations, and others who have shown willingness to extend the loan period if required. The College is seeking to reduce short-term creditors by a combination of following strategies: (a) seeking to extend the loan period and convert them to long-term loans, (b) repay some of the loans through the income generated by voluntary income and charitable activities, and (c) work with the newly explored charitable foundations to seek funding to repay some of the short term loans.

Details of The Independent Examiner

RJ Woolley FCCA, CTA

Chartered Certified Accountant, Crown House, York Road,Shiptonthorpe, York, YO43 3PF

Trustees' Annual Report for the year ended 31 August 2025

Statement of the Directors' and Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations,the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018), (The SORP),

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Cambridge Islamic College

Company Registration Number - 08663526

Trustees' Annual Report for the year ended 31 August 2025

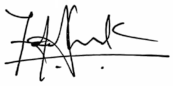
Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 15 to 32.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), and in accordance with the Financial Reporting Standard 102. (effective 1st Januarv 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 4 September 2026



Zafar Ahmed Kurnool
Director and Trustee

Cambridge Islamic College

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 August 2025

I report to the Trustees on my examination of the financial statements of the charitable company on pages 15 to 32 for the year ended 31 August 2025 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 20.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 11, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

a) examine the financial statements of the charity under Section 145 of the Act;

b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

Since the charitable company's gross income exceeded £250,000, the charitable company's examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am an authorised member of Chartered Certified Accountant, which is one of the listed bodies.

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. 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 setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

The gross income of the charitable company in the year ended 31 August 2025 appears to exceed the sum specified in Section 145(3) of the Act, namely £250000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of Chartered Certified Accountant;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP).

We have examined documentation supplied by the trustees relating to remuneration paid to a trustee, and the Trustees intend contacting the Charity Commission for England & Wales for confirmation that the payments have lawfully been made. Such payments have been included in the accounts on the assumption they are lawful and no adjustment has been made for any decision to the contrary that may be made in the future by the Charity Commission for England & Wales.

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.

Signed:-

RJ Woolley FCCA, CTA
Chartered Certified Accountant
Crown House,
York Road
Shiptonthorpe
York, YO43 3PF

This report was signed on 4 September 2026

Cambridge Islamic College - Statement of Financial Activities for the year ended 31 August 2025

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 August 2025, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2024
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	95,110	138,000	**233,110**	282,410
Charitable activities	A2	120,270	-	**120,270**	94,044
Other trading activities	A3	-	-	-	-
Total income	**A**	**215,380**	**138,000**	**353,380**	**376,454**
Expenditure on:					
Charitable activities	B2	179,388	138,000	**317,388**	373,643
Total expenditure	**B**	**179,782**	**138,000**	**317,782**	**373,643**
Net (expenditure) / income for the year		**35,598**	-	**35,598**	**2,811**
Transfers between funds	**C**	-	-	-	-
Net income after transfers	**A-B-C**	**35,598**	-	**35,598**	**2,811**
Net movement in funds		**35,598**	-	**35,598**	**2,811**
Reconciliation of funds:-	**E**				
Total funds brought forward		399,850	-	**399,850**	397,039
Total funds carried forward		**435,448**	-	**435,448**	**399,850**

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 20 to 32 form an integral part of these accounts.

Cambridge Islamic College - Statement of Financial Activities for the year ended 31 August 2025

Cambridge Islamic College - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2024 £	Prior Year Restricted Funds 2024 £	Prior Year Total Funds 2024 £
Income from:				
Donations & Legacies	A1	144,410	138,000	**282,410**
Charitable activities	A2	94,044	-	**94,044**
Other trading activities	A3	-	-	**-**
Total income	**A**	**238,454**	**138,000**	**376,454**
Expenditure on:				
Charitable activities	B2	235,643	138,000	**373,643**
Total expenditure	**B**	**235,643**	**138,000**	**373,643**
Net income(expenditure) for the year		2,811	-	**2,811**
Transfers between funds	**C**	-	-	**-**
Net income after transfers		2,811	-	2,811
Net movement in funds		**2,811**	**-**	**2,811**
Reconciliation of funds:-	**E**			
Total funds brought forward		397,039	-	**397,039**
Total funds carried forward		**399,850**	**-**	**399,850**

All activities derive from continuing operations

Cambridge Islamic College - Statement of Financial Activities for the year ended 31 August 2025

Cambridge Islamic College - Resources applied in the year ended 31 August 2025 towards fixed assets for Charity use:-

	2025 £	2024 £
Funds generated in the year as detailed in the SOFA	35,598	2,811
Resources applied on functional fixed assets	-	-
Net resources available to fund charitable activities	**35,598**	**2,811**

The resources applied on fixed assets for charity use represents the cost of additions.

Movements in revenue and capital funds for the year ended 31 August 2025

Revenue accumulated funds

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last year Total Funds 2024 £
Accumulated funds brought forward	399,850	-	399,850	397,039
Recognised gains and losses before transfers	35,598	-	35,598	2,811
	435,448	**-**	**435,448**	**399,850**
(From)/To unrestricted revenue funds	-	-	-	-
Closing revenue funds	**435,448**	**-**	**435,448**	**399,850**

Summary of funds	Unrestricted and Designated funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last Year Total Funds 2024 £
Revenue accumulated funds	**435,448**	**-**	**435,448**	**399,850**

The notes attached on pages 20 to 32 form an integral part of these accounts.

Cambridge Islamic College - Statement of Financial Activities for the year ended 31 August 2025

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 August 2025, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2024
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	95,110	138,000	**233,110**	282,410
Charitable activities	A2	120,270	-	**120,270**	94,044
Other trading activities	A3	-	-	-	-
Total income	**A**	**215,380**	**138,000**	**353,380**	**376,454**
Expenditure on:					
Charitable activities	B2	179,388	138,000	**317,388**	373,643
Total expenditure	**B**	**179,782**	**138,000**	**317,782**	**373,643**
Net (expenditure) / income for the year		**35,598**	-	**35,598**	**2,811**
Transfers between funds	**C**	-	-	-	-
Net income after transfers	**A-B-C**	**35,598**	-	**35,598**	**2,811**
Net movement in funds		**35,598**	-	**35,598**	**2,811**
Reconciliation of funds:-	**E**				
Total funds brought forward		399,850	-	**399,850**	397,039
Total funds carried forward		**435,448**	-	**435,448**	**399,850**

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 20 to 32 form an integral part of these accounts.

Cambridge Islamic College - Balance Sheet as at 31 August 2025

	Note	SORP Ref		2025 £		2024 £
Fixed assets		A				
Tangible assets	12	A2		1,886,639		1,933,858
Current assets		B				
Stocks		B1	-		-	
Debtors	13	B2	12,860		-	
Cash at bank and in hand		B4	24,715		33,239	
Total current assets			37,575		33,239	
Creditors: amounts falling due within one year	14	C1	(674,397)		(343,765)	
Net current liabilities				(636,822)		(310,526)
Total assets less current liabilities				1,249,817		1,623,332
Creditors: amounts falling due after more than one year	15	C2		(814,369)		(1,223,482)
Total net assets of the charity				**435,448**		**399,850**
Total net assets of the charity are funded by the funds of the charity, as follows:-						
Restricted funds						
Restricted Revenue Funds	20	D2		-		-
Unrestricted Funds						
Unrestricted Revenue Funds	20	D3		435,448		399,850
Total charity funds				**435,448**		**399,850**

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 14.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Zafar Ahmed Kurnool
Trustee

Approved by the board of trustees on 4 September 2026
The notes attached on pages 20 to 32 form an integral part of these accounts.

Cambridge Islamic College

Notes to the Accounts for the year ended 31 August 2025

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice

Going Concern

The accounts show net current liabilities at the year-end of £636,822 (2024: £310,526). However since then, in the year to 31st August 2026, the College has continued to repay the amounts due on existing short-term bank loans and have sold 56 Sturton Street, Cambridge, CB1 2QA since the year end in January 2026. The bank loans have been settled in full from the proceeds.

The college had a pre-depreciation surplus of £82,817 for the year ended 31 August 2025 and the trend is likely to continue in the forseeable future. Moreover the college continues with its programmes which generate income for its operations. These initiatives will hopefully generate sufficient funds for the college in the coming years through donations, tuition fees and rental income. From the outset the oulook for 2026 and beyond looks positive.

Because of the matters described above and the contunued willingness for the Trustees to support the charity, the Trustees believe that it is appropriate to continue to adopt the going concern basis in preparing these accounts.

Public Benefit

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned,and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Donated goods, facilities and services

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received,(provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Notes to the Accounts for the year ended 31 August 2025

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Staffing - on the basis of time spent in connection with any particular activity.
Staffing - on a per capita basis, based on the number of of people employed within any partiular activity.
Premises related costs - on the proportion of floor area occupied by a particular activity.
Non specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures
Estimation techniques used in apportioning costs - give details

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.
However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note7.

The Strategic leadership, Senior management and IT infrastructure for the college are run solely by the trustees. These jobs require a high level of experience, qualification and serious commitment. The trustees believe that these services do not fall under general volunteer services and the college can not run the way it is running without them. In relation to these volunteers, the charity has therefore adopted the guidance set out in paragraphs 6.14, and 6.15 of the SORP and has measured the value to the Charity as the amount that the Charity would pay in the open market for an alternative item that would provide a benefit to the charity equivalent to the donated item.

In relation to other volunteers, the charity has followed the guidance in 6.18 and 6.19 of the SORP and has placed no notional value on the services provided.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value ov estimated useful lives.

Freehold premises	2	% straight line
Plant and machinery	33.33	% straight line

A regular annual review of the likelihood of asset impairment is undertaken.

Debtors
Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Creditors are measured at their payable amounts at the balance sheet date.

Notes to the Accounts for the year ended 31 August 2025

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements. There are no other financial instruments.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of financial instruments for the financial well being of the charity.

5 Net (Deficit) / Surplus before tax in the financial year

	2025	2024
	£	£
The net deficit before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	47,219	46,555
Trustees' remuneration	-	-
Pension costs	-	-

6 Interest payable

	2025	2024
	£	£
Loan interest	63,059	67,062
	63,059	67,062

Notes to the Accounts for the year ended 31 August 2025

7 The contribution of volunteers

The charity depends on the support of its volunteers, especially its trustees, which is much appreciated. One trustee is a full-time Executive Director. One trustee acts for a minimum of 4 days a week as Manager and Course Coordinator . One trustee acts for 2 days per week as an IT Consultant.

These people have worked in highly paid jobs in industry which they have left or scaled down to free themselves for the college. The amount the charity would expect to pay to provide an equivalent benefit in respect of these trustee volunteers is as set out in note 23.

The volunteers and the charity accept and agree that no contract of employment is created by these arrangements..

8 Staff costs and emoluments

Salary costs	**2025**	**2024**
	£	**£**
Gross Salaries excluding trustees and key management personnel	1,167	2,246
Employer's National Insurance for all staff	-	-
Employer's operating costs of defined contribution pension schemes	-	-
Total salaries, wages and related costs	**1,167**	**2,246**

Numbers of full time employees or full time equivalents	**2025**	**2024**
The average number of total staff employed in the year was	1	1

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	1	1
Engaged on management and administration	-	-
The estimated full time equivalent number of all staff employed as above	1	1

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

9 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

Committments under the scheme for the year ahead are shown in note 16

Any liabilites and assets associated with the scheme are shown under debtors and creditors.

Notes to the Accounts for the year ended 31 August 2025

10 Remuneration and payments to Trustees and persons connected with them

	2025	2024
	£	£
Remuneration payable to trustees or connected persons		
Dr Akram Nadwi	-	-
Total remuneration	-	-

The Charity is permitted by its Articles to make such payments and the Trustees are satisfied that the procedures to legitimise the payments have been properly followed. However, the Trustees intend contacting the Charity Commission for England & Wales for confirmation that the payments have lawfully been made. Such payments have been included in the acocunts on the assumption they are lawful and no adjustment has been made for any decision to the contrary that may be made in the future by the Charity Commission for England & Wales.

11 Deferred income - Unrestricted and Designated funds

	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Payment for courses in advance	-	-	-	-
Total	-	-	-	-

	2025	2024
	£	£
These deferrals are included in creditors	-	-

The deferrals included in creditors relate to course payments in advance relating to specific periods and represent those parts of unrestricted funds which relate to periods subsequent to the accounting year end.

12 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Total
	£	£	£
Cost/Revaluation			
At 1 September 2024	2,327,738	27,665	2,355,403
Additions	-	-	-
At 31 August 2025	**2,327,738**	**27,665**	**2,355,403**
Depreciation			
At 1 September 2024	397,199	24,346	421,545
Charge for the year	46,555	664	47,219
At 31 August 2025	**443,754**	**25,010**	**468,764**
Net book value			
At 31 August 2025	**1,883,984**	**2,655**	**1,886,639**
At 31 August 2024	**1,930,539**	**3,319**	**1,933,858**

All assets are used for direct charitable purposes. The freehold land and buildings are held as security in relation to a bank loan.

Cambridge Islamic College

Notes to the Accounts for the year ended 31 August 2025

13 Debtors

	2025	2024
	£	£
Trade Debtors	12,860	-
Other debtors	-	-
	12,860	**-**

14 Creditors: amounts falling due within one year

	2025	2024
	£	£
Bank loans and overdrafts	403,606	61,778
Trade creditors	35,325	35,326
Accruals	5,600	4,600
Deferred Income - Unrestricted & designated funds	-	-
Other creditors	-	218
PAYE, NIC VAT and other taxes	-	5,626
Unsecured private loans	229,866	236,216
	674,397	**343,764**

The bank loans are secured over the charity's freehold properties at an interest rate of 2.44%. Repayment is over a period of 15 years from 2015.

15 Creditors: amounts falling due after one year

	2025	2024
	£	£
Bank loans and overdrafts	-	403,516
Unsecured private loans	814,369	819,966
	814,369	**1,223,482**

The bank loans are secured over the charity's freehold properties at an interest rate of 2.44%. Repayment is over a period of 15 years from 2015. The unsecured loans include a loans from a trustee, Zafar Ahmed Kurnool, £25,202 (2024- £22,100).

16 Pension commitments

	2025	2024
	£	£
Pension commitments under defined benefit/defined contribution schemes		
within one year	-	540
	-	**540**

17 Income and Expenditure account summary

	2025	2024
	£	£
At 1 September 2024	399,850	397,039
Surplus after tax for the year	35,598	2,811
At 31 August 2025	**435,448**	**399,850**

Notes to the Accounts for the year ended 31 August 2025

18 Related party transactions

Unsecured loans from trustees are itemised above in unsecured private loans.

Included within fixed assets are land and buildings at 56 Sturton Street Cambridge, CB1 2QA with a net book value of £ (2024- £620,734), which is registered in the names of Mohammed Faisal Khaffar, Awais Ahmed Awan and Zafar Ahmed Kurnool who hold the property as custodian trustees on behalf of Cambridge Islamic College.

One of the founders of the College, Dr Akram a trustee. His lecturing service charges during the year were £3,000 (2023 - £nil).

19 Particulars of how particular funds are represented by assets and liabilities

At 31 August 2025	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	1,886,639	-	-	**1,886,639**
Current Assets	37,575		-	**37,575**
Current Liabilities	(674,397)	-	-	**(674,397)**
Long Term Liabilities	(814,369)	-	-	**(814,369)**
	435,448	**-**	**-**	**435,448**

At 1 September 2024	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	1,933,858	-	-	**1,933,858**
Current Assets	33,239	-	-	**33,239**
Current Liabilities	(343,765)	-	-	**(343,765)**
Long Term Liabilities	(1,223,482)	-	-	**(1,223,482)**
	399,850	**-**	**-**	**399,850**

Cambridge Islamic College

Notes to the Accounts for the year ended 31 August 2025

20 Change in total funds over the year as shown in Note 19 , analysed by individual funds

	Funds brought forward from 2024	Movement in funds in 2025	Transfers between funds in 2025	Funds carried forward to 2026
		See Note 21		
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	399,850	35,598	-	**435,448**
Total unrestricted and designated funds	**399,850**	**35,598**	**-**	**435,448**
Restricted funds:-				
Property repayment fund	-	-	-	-
Total restricted funds	**-**	**-**	**-**	**-**
Total charity funds	**399,850**	**35,598**	**-**	**435,448**

21 Analysis of movements in funds over the year as shown in Note 20

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2025	2025	2025	2025
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	215,380	(179,782)	-	**35,598**
Restricted funds:-				
Property repayment fund	-	-	-	-
	215,380	**(317,782)**	**-**	**(102,402)**

22 The purposes for which the funds as detailed in note 20 are held by the charity are:-

Unrestricted and designated funds:-	
Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Restricted funds:-	
Property repayment fund	This represents funds donated under Zakat whereby every Muslim having about £3000 in savings is required to donate 2.5% of his wealth for charitable causes. The funds are to be used for the purposes of repaying loans borrowed for the property purchase.

23 Post balance sheet event

On 7 January 2026, the charity completed the sale of its property at 56 Sturton Street, Cambridge, CB1 2QA for a sale price of £1,000,000. After deducting legal fees, agent fees, and other costs of disposal totalling £30,951, the net proceeds receivable by the charity amounted to £969,049.
The trustees consider this to be a non-adjusting post balance sheet event as it arose after the balance sheet date of 31 August 2025. The financial statements do not reflect any gain or loss on disposal, which will be recognised in the accounts for the year ending 31 August 2026.

24 Ultimate controlling party

The charity is under the control of its legal members who are the trustees in office from time to time.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £10 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Cambridge Islamic College

Detailed analysis of income and expenditure for the year ended 31 August 2025 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

24 Donations and Legacies

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Donations and gifts from individuals				
Small individual donations of £1,000 or less	22,198	-	**22,198**	**36,578**
HMRC Gift Aid refunds	13,956	-	**13,956**	**24,120**
Akhtar Zakia		-	**-**	**1,065**
R Hassan		-	**-**	**10,000**
Zafar Kurnool	49,000	-	**49,000**	**71,647**
A Khan	8,829	-	**8,829**	**-**
Sufia Hussaini	1,127	-	**1,127**	**1,000**
Donated goods and services from Trustees		138,000	**138,000**	**138,000**
Total donations and gifts from individuals	**95,110**	**138,000**	**233,110**	**282,410**

Comparative analysis
The entire amount of £138,000 in 2024 were restricted funds.

Total Donations and Legacies	**A1**	**95,110**	**138,000**	**233,110**	**282,410**

25 Income from charitable activities - Trading Activities

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Primary purpose and ancillary trading				
Course fees and diplomas	-	-	**-**	175
Sale of goods and services in accordance with the charity's objects	18,240	-	**18,240**	18,018
Letting of property for charitable purposes	102,030	-	**102,030**	75,851
Total Primary purpose and ancillary trading	**120,270**	**-**	**120,270**	**94,044**

Detailed analysis of income and expenditure for the year ended 31 August 2025 as required by the SORP 2015

26 Total Income from charitable activities

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		£	£	£	£
		2025	2025	2025	2024
Total income from charitable trading		120,270	-	**120,270**	94,044
Total Charitable income from funders		-	-	-	-
Total from charitable activities	**A2**	**120,270**	**-**	**120,270**	**94,044**

Comparative analysis
The entire amount of £94,044 were unrestricted funds.

27 Expenditure on charitable activities - Direct spending

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2024
		£	£	£	£
Gross wages and salaries - charitable activities		1,167	-	**1,167**	2,246
Costs of courses and diplomas		6,455	-	**6,455**	8,459
Letting agent's fees		-	-	-	6,238
Professional Indemnity insurance		-	-	-	-
Bad debts		-	-	-	5,363
Total direct spending	**B2a**	**7,622**	**-**	**7,622**	**22,306**

Comparative analysis
The total amount of £22,306 related to unrestricted funds.

Detailed analysis of income and expenditure for the year ended 31 August 2025 as required by the SORP 2015

28 Support costs for charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Premises Expenses				
Rates and water charges	10,565	-	**10,565**	9,337
Room Hire	-	-	**-**	-
Light heat and power	13,472	-	**13,472**	9,570
Cleaning and waste management	67	-	**67**	63
Premises repairs, renewals and maintenance	2,090	-	**2,090**	4,321
Gardening	-	-	**-**	3,180
Property insurance	3,116	-	**3,116**	3,221
Administrative overheads				
Notional expenditure on volunteers (see note 7)	-	-	**-**	-
Telephone, fax and internet	2,053	-	**2,053**	2,171
Postage, Freight and Courier charges	-	-	**-**	-
Stationery and printing	144	-	**144**	903
Membership subscriptions	5,223	-	**5,223**	5,840
Equipment expenses	-	-	**-**	-
Hire of equipment	-	-	**-**	-
IT Software and consumables	2,534	-	**2,534**	9,711
Health and safety costs	-	-	**-**	-
Advertising and marketing	11,223	-	**11,223**	9,222
Travel expenses	516	-	**516**	74
Equipment,repairs,expenses and maintenance	-	-	**-**	-
Legal fees	3,397	-	**3,397**	40,152
Other legal and professional	-	-	**-**	-
Donated services	-	138,000	**138,000**	138,000
Financial costs				
Paypal and Just Giving fees	484	-	**484**	400
Bank charges	5,454	-	**5,454**	480
Exchange Losses	-	-	**-**	-
Loan interest	63,059	-	**63,059**	67,062
Depreciation & Amortisation in total	47,219	-	**47,219**	46,555
Support costs before reallocation	**170,616**	**138,000**	**308,616**	**350,262**
Total support costs	**170,616**	**138,000**	**308,616**	**350,262**

Comparative analysis

The total amount of £212,262 related to unrestricted funds and £138,000 was restricted.

The basis of allocation of costs between activities is described under accounting policies

Detailed analysis of income and expenditure for the year ended 31 August 2025 as required by the SORP 2015

29 Other Expenditure - Governance costs

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Independent Examiner's fees	1,150	-	**1,150**	1,075
Total Governance costs	**1,150**	**-**	**1,150**	**1,075**

Comparative analysis
The total amount of £1,075 related to unrestricted funds.

30 Total Charitable expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2024
		£	£	£	£
Total direct spending	B2a	7,622	-	**7,622**	22,306
Total support costs	B2d	170,616	138,000	**308,616**	350,262
Total Governance costs	B2e	1,150	-	**1,150**	1,075
Total charitable expenditure	B2	**179,388**	**138,000**	**317,388**	**373,643**

Comparative analysis
Of the total amount of £235,43 an amount of £138,000 related to restricted funds.