

Charity Education International (CEI)

Scottish Charity Registration Number SC027183

Current Constitutional Form / Regulatory Type: SCIO since 29 August 2016

Previous Constitutional Form: Registered charity since 03 September 1997

March 2018

Trustees' Annual Report and Accounts

**This report covers the annual charity reporting and accounting
for the year from 1st April 2017 to 31st March 2018.**



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Charity Reference and Administrative Information

Charity Name: Charity Education International (CEI) SCIO

Scottish Charity Registration Number: SC027183

Charity's Principal Address:

Napiershall Street Centre
39 Napiershall Street
Glasgow
G20 6EZ

Website: <http://www.ceiuk.org>

Current Trustees and office bearers:

1	Mozammel Huq	Chair
2	Rose Mary Harley	Secretary
3	H Cargill Thompson	Treasurer
4	Aladin Ali	Appointed 8/03/2016
5	Malcolm Green	Appointed 8/03/2016
6	Margaret Houston	Appointed 8/03/2016
7	Annie Howie	appointed 8/03/2011
8	Q Kumkum Huq	Appointed 8/03/2016
9	Elizabeth Kristiansen	Appointed 8/03/2016
10	Ivan McKee	Appointed 8/03/2016
11	Md Tariqujjaman	Appointed 8/03/2016

Independent Examiner:

M Shahar Ali

FCCA, BBA, MBA, iTax.

Ali & Associates

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Honorary President: Dr. Malcolm Green Chairman: Dr. Mozammel Huq Vice Chair: Dr. Rose Mary Harley, OBE

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Trustees' Annual Report:

The trustees have pleasure in presenting their report together with the financial statements for the year ended to 31st March 2018: **Covered year: 1st April 2017 to 31st March 2018.**

This report is prepared in accordance with current statutory requirements, the constitution of the charity and the Statement of Recommended Practice Accounting and Reporting by charities.

Structure, Governance and Management

Constitution

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was originally registered as an unincorporated association on 3 September 1997, but changed its legal form to a SCIO early this year. Following its change in status to a SCIO, all the funds and assets of the original association were transferred to the SCIO. It has a single tier structure and as such the trustees are the members of the charity.

Appointment of trustees

The Charity Board, which normally meets every three months, consists of all the Trustees. Membership of the management committee is open to all the Trustees. To allow for some continuity of the Charity Board, it is also open to interested outside members.

Trustees are elected at the Annual General Meeting which is held early in the year. The quorum at the Management Committee meeting shall be a minimum of three members entitled to vote.

Objectives and Activities

Charitable purposes

To promote any charitable purposes for the benefit of the poor and the under-privileged, including the relief of poverty, sickness and distress, the preservation of health and the advancement of education.

Activities

The charity provides support mainly for education, health and poverty alleviation in a poor locality of northern Bangladesh. In particular, it has been supporting a tertiary educational institution called UttarBangla University College (UUC) and a Health Clinic called Kakina Rural Health Centre(KRHC), both based at Kakina in Lalmonirhat district of northern Bangladesh.

The main focus is to help the poor and the needy gaining access to education and health facilities. Another important focus is female empowerment.

Equally, under the Poverty Alleviation Programmes (including an Orphans' Welfare Project), the aim is to help the vulnerable poor people with benefits in cash and kind.





Achievements and Performance

A number of achievements are noted in each areas of support (Education, Health and Poverty Alleviation).

In particular, during the year ending 31 March 2018, there took place a number of activities including the following:

* In our **Educational Support**, we are particularly proud that as a follow-up of the Scottish Volunteer Teacher Programme (a three-year programme, completed on 31 March 2017), a Volunteer Teacher-in-Residence Programme has been in operation, with two highly experienced Scottish teachers remaining involved. A main focus of this follow-up programme is to maintain the momentum of the skills advancement in English language and ICT of the students and staff members of UUC.

* **UUC PhD Research Programme.** Under a PhD research studies programme in collaboration with an Indian University in West Bengal (Raiganj University), which was initiated with support from CEI in January 2016, five new PhD Scholars from UUC joined in 2017, thus a total of 16 staff members of UUC have been undertaking PhD research. This has turned out to be an important CEI-supported flagship programme of UUC, helping greatly to promote a research active environment.

* **Improved ICT proficiency of staff and students.** The emphasis on ICT proficiency improvement of both the staff members and the students of UUC has been maintained, especially with the Volunteer Teachers-in-Residence taking a special interest in this regard. Now that all the 17 (seventeen) departments of UUC teaching Honours courses have Laptops (and many of the staff members also having their own Laptops), there has been taking place some teaching delivery using Power-point, an innovative feature in this part of Bangladesh.

* **Library Development.** During the period under review, a new book shipment was sent from Glasgow to UUC, thus enriching the UUC Library further. The Honours Reading Room of UUC, located on the 2nd floor of the UUC Library Building, has also benefited greatly.

The support and help which we have been providing appears to be helping UUC to maintain its progress. In early 2017, UUC gained the Model College status, recognised by the National University on behalf of the Government of Bangladesh, an important recognition as there are only 15 such Colleges in Bangladesh out of over 2,300 such Colleges teaching tertiary education in the country. Thus, UUC is now not only recognised as **the best College of the district (Lalmonirhat)** and the **best Non-Government College of the Greater Rangpur Division**, but also a **Model College of the country**.

Equally, the **Kakina Rural Health Centre (KRHC)** which CEI has been supporting is greatly helping the poor patients (especially female patients) getting access to the services of a full-time Medical Doctor. Indeed, this Health Clinic is the only facility of its kind available to the poor people in an area with over 40 thousand people. It may be noted that the salary support for the Medical Doctor kindly provided by ASA Bangladesh (a major NGO of the country) was continued during the year under review. In total, about 5,000 patients were attended, of whom 44 per cent were adult female patients and 24 per cent children. During the period under review, one Health Camp was conducted in which 235 patients attended (Male 80, Female 75 and children 80). The difficulty of finalising the exact model of the Ambulance

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caused some delay in its purchase, however as per a decision taken in early 2017 by Kakina Rural Health Centre, purchase arrangements were immediately made (with the Ambulance delivery taking place in April, 2017).

Under the **Poverty Alleviation Programme**, support to the poor and vulnerable people was also continued during the reporting period, over 350 poor people were provided support in cash and kind (mainly clothes: sarees and lungis). Separately, a total of 155 vulnerable poor orphans were also provided with cash support.

Funding Review

Individual donations (including donations by Standing Orders from a core group of well-wishers of CEI) have remained a regular source of funding.

Another regular source is the fund-raising collection with an Annual Charity Dinner which has been kindly supported for a number of years by Santander Bank, with the helpers from Santander Bank also directly taking part in fund-raising. The event also has turned out to be an important channel of reporting, especially to our core group of donors and funders in Scotland.

A major fund received during the year under review has been a grant from Charity International UK, a result of some close involvement of the CEI Chairman with this particular charity.

Plans for future period

The trustees intend to continue to support the charity projects in northern Bangladesh, as shown below under each heading:

(a) Supporting Educational Development.

The projects to be supported include the following.

- * Volunteer Teacher-in-Residence
- * New Honours and Masters Courses.
- * Computer Labs Development
- * UUC Library Development
- * Scholarship Programmes especially for Female Students
- * UUC Female Students Hostel
- * UUC PhD Programme

(b) In Health support, while the existing programmes will remain operational at Kakina Rural Health Centre (in northern Bangladesh), we are now aiming to work for the following:

- * Ambulance support for the Poor and Vulnerable Patients; and
- * Establishment of a Pathology Lab.





With the Ambulance purchased (delivery taking place in April 2018), the Kakina Rural Centre now has an opportunity to serve the vulnerable poor patients needing urgent transport support.

For the Pathology Lab, negotiations will be conducted with ASA Bangladesh for expected help with salary support for a pathologist.

(c) Continuation of Poverty Alleviation Support including support for the Orphans' Welfare Project. As in the past, the main support for this programme is expected to be received from our US-based sister organisation, Charity International Education [(USA), located in Bolingbrook, near Chicago].

Statement of Trustees' responsibilities

The charity trustees are responsible for preparing an annual report and financial statements in accordance with applicable law and UK accounting standards.

The law applicable to charities in Scotland 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 year.

The trustees are responsible for keeping proper accounting records and disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the applicable laws and regulations and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities. This statement is approved by the trustees and signed on its behalf by the chair trustee at the end of this report.

For and on behalf of Charity Education International:

Signature:

Date: 05/12/2018





Charity Education International
Statements of Financial Activities
for the year ended 31 March 2018

	Notes	Unrestricted Funds £	Restricted Funds £	2018 Total £	2017 Total £
Incoming Resources					
	1(c)				
Orphans' Welfare		-	6782.75	6782.75	-
PhD Sponsorship		-	1750	1750	750
Poor & Disabled Support		-	8431.91	8431.91	-
Scottish Govt Grants		-	-	-	20990
Santander Bank		-	2000	2000	-
Donations - Direct Payment		21390	-	21390	8367
Donations - Standing Orders		1565	-	1565	1407
Fund-raising Dinner		2305	-	2305	1230
Other Donations		662.88	-	662.88	500
Total Incoming resources		25,923	18,965	44,888	33,244
Resources Expended					
Charitable activities expenditures					
Premises costs:					
Rents and Rates		1,500	-	1,500	1,500
Light and heat		-	-	-	-
		1,500	-	1,500	1,500
General administrative expenses:					
Charity Dinner		1,120	-	1,120	950
Depreciation		-	-	-	-
KRHC-Health		8,000	-	8,000	9,088
Office Expenses		81	-	81	176





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Orphan' Welfare	-	7,101	7,101	-
Poverty Alleviation	-	8,640	8,640	-
Printing, postage, stationery & literature	-	-	-	100
Subscriptions	77	-	77	15
Teaching Delivery	-	1,630	1,630	2,426
Travel and Subsistence	-	-	-	5,705
UBC Education	9,001	2,000	11,001	12,871
Website, Telephone & Internet	238	-	238	238
	<u>18,517</u>	<u>19,371</u>	<u>37,888</u>	<u>31,569</u>
Total charitable activities cost	<u>20,017</u>	<u>19,371</u>	<u>39,388</u>	<u>33,069</u>
Governance expenditures				
Other legal and professional	-	-	-	-
Accountancy Fees	150	-	150	-
	<u>150</u>	<u>-</u>	<u>150</u>	<u>-</u>
Total Resources Expended	<u>20,167</u>	<u>19,371</u>	<u>39,538</u>	<u>33,069</u>
Net movements in funds	2	5,756	(406)	5,350
Fund Transfer		(406)	406	-
Total Funds brought forward		3,198	-	3,198
Total funds carried forward	3	<u>8,548</u>	<u>-</u>	<u>8,548</u>

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Charity Education International Balance Sheet as at 31 March 2018

	Notes	2018 £	2017 £
Fixed assets			
Tangible assets		-	-
Current assets			
Clydesdale Bank	7,526	1,568	
United National Bank	<u>1,022</u>	<u>1,630</u>	
	8,548	3,198	
Net current assets		<u>8,548</u>	<u>3,198</u>
Total assets less current liabilities		<u>8,548</u>	<u>3,198</u>
Net assets		<u>8,548</u>	<u>3,198</u>
The Funds of the Charity			
Unrestricted Income Funds	3	8,548	3,198
Total Charity funds		<u>8,548</u>	<u>3,198</u>

The charity does not have any other fixed assets.

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

The trustee acknowledges his/her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.





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The accounts 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 5 December 2018 and signed on its behalf.

Signature

Date: 08/12/2018

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**Charity Education International
Notes to the Accounts
for the year ended 31 March 2018**

1 Accounting policies

(a) Basis of accounting

The financial statements are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant Notes to these financial statements.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their Accounts in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015), the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006. The principal accounting policies adopted in the preparation of the financial statements are set out below.

Change in basis of accounting
Transition to FRSSE SORP 2015

Due to the application of the Financial Reporting Standard for Smaller Entities 2015 and the related Statement of Recommended Practice: Accounting and Reporting by Charities, the prior year figures have been restated to reflect the required reporting categories. This has resulted in Governance Costs being reclassified within the costs of Charitable Activities. There has been no change to the previously reported surplus or closing reserves.

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

Changes to previous accounts

No changes have been made to accounts for previous years.

(b) Nature and purpose of funds

Funds are classified as either restricted funds or unrestricted funds, defined as follows.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the charity.



(c) Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources. Voluntary income is received by way of donations from individuals within the local community.

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
 - the trustees are virtually certain they will receive the resources;
- and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.





Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment income

This is included in the accounts when receivable.

Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

(d) EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.



Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

(e) Charitable activities expenditures

Charitable expenditure comprises of those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct pay and support costs relating to those activities.

(f) Tangible fixed assets and depreciation

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.

Fixed assets are stated at cost less accumulated depreciation. The freehold property is valued at historic cost and it is not depreciated, as the community centre premises is considered to have a useful life as a building of greater than 50 years and so any depreciation charge is considered immaterial.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Stocks

Stock is valued at the lower of cost and net realisable value.





2 Net movements in funds	2018	2017
	£	£
Total Incoming resources	44888	33,244
Total Resources Expended	39538	33,069
	<u>5350</u>	<u>175</u>

3 Funds of the Charity	2018	2017
	£	£
Total Funds brought forward	3,198	3,023
Net movements in funds	5,350	175
Total funds carried forward	<u>8,548</u>	<u>3,198</u>

This report was approved by the board of Trustees on 05 December 2018 and signed on its behalf.

Signature

Date: 05/12/2018





Independent examiner's report to the trustees of Charity Education International

I am reporting on the financial statements and reports for the year ended to 31 March 2018 which are set out above pages.

Responsibilities of the trustees and the independent examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act, SORP 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Accounts Regulations does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the accounts are subject to independent examination. Having satisfied myself that the charity is not subject to audit under charity law, or otherwise, and is eligible for independent examination, it is my responsibility to examine the accounts as required under section 44(1) (c) of The 2005 Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

I conducted my examination in accordance with Regulation 11 of Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. 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 consequently I do not express an audit opinion on the view given by the accounts, and in particular, I express no opinion as to whether the accounts 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 our examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report. I obtain written assurances from the trustees of all material matters.

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, I can confirm that this is a report in respect of an examination carried out under section 44(1) (c) of the Act conducted in accordance with the guidance issued by the Office of the Scottish Charity Regulator (OSCR). and that in the course of my examination, no matter has come to my attention:-





1. Which gives me a reasonable cause that in any material aspect the following requirements:

- to keep accounting records in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulation, and
- to prepare financial statements which accord with the accounting records and comply with Regulation 8 & 9 of the 2006 Accounts Regulations have not been met, or

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial records to be reached.

Independent Examiner

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