

BRITISH EDUCATION & SUPPORT TRUST (B.E.S.T.)

England & Wales · Charity number 1014888

Details

Other names THE SOCIETY OF THE REVIVAL OF ISLAMIC HERITAGE

Status Registered

Legal form Other

Registered 1992-10-26

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

Contact

Address 4 Tunstall Road
London
SW9 8BN

Phone 02073468640

Email mail@bestuk.org

Website www.bestuk.org

Activities

Objects: A)TO ADVANCE EDUCATION AND RELIGION IN ACCORDANCE WITH THE TENENTS AND DOCTRINES OF THE ISLAMIC FAITH CONTAINED IN THE QURAN AND SUNNAH IN PARTICULAR BY PROVIDING OR ASSISTING IN THE PROVISION OF COURSES LECTURES SEMINARS AND OTHER CLASSES B)TO RELIEVE POVERTY BY PROVIDING OR ASSISTING IN THE PROVISION OF FINANCIAL ASSISTANCE TO THE POOR C)TO ADVANCE SUCH OTHER CHARITABLE PURPOSE OR PURPOSES AS THE MANAGING COMMITTEE OR THE SOCIETY SHALL FROM TIME TO TIME DECIDE

Activities: Advance education & religion in accordance with the tenets & doctrines of Islamic Faith contained in Quran & Sunnah in particular by providing or assisting in provision of courses, lectures, seminars & classes; Relieve poverty by providing or assisting in the provision of financial assistance to the poor; Advance charitable purpose/s as the managing committee or the society shall decide.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Other Finance, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities, Arts/culture/heritage/science, Human Rights/religious Or Racial Harmony/equality Or Diversity, Other Charitable Purposes
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** UNITED KINGDOM
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£50,303	£22,131	-	-
2024-03-31	£61,331	£24,209	-	-
2023-03-31	£107,995	£114,827	-	-
2022-03-31	£149,830	£149,977	-	-
2021-03-31	£74,145	£81,885	-	-

Trustees

Name	Role	Appointed
MOHAMMAD YUSUF ALQATAMI	Chair	
ABD AL-RAHMAN AL-JIRAN		
Dr AHMAD ABDUL RAHMAN ABDUL AZIZ ALSHEHA		
Rashed Abdullah		2014-01-01
Salim Alsharhan		2014-01-01

BRITISH EDUCATION & SUPPORT TRUST (B.E.S.T.)

England & Wales - Charity number 1014888

Accounts

BRITISH EDUCATION & SUPPORT TRUST(B.E.S.T)

TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2025

BRITISH EDUCATION & SUPPORT TRUST(B.E.S.T)

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 MARCH 2025

Trustee	Ahmad AlSheeha
Charity Number	1014888
Registered Office	4 Tunstall Road London SW9 8BN
Independent Examiner	Muhammad Omair Ahmed Bush and Company Accountants 699 High Road Leyton London E10 6RA

BRITISH EDUCATION & SUPPORT TRUST(B.E.S.T)

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BRITISH EDUCATION & SUPPORT TRUST(B.E.S.T)
TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025 .

The Trustees present their report with the financial statements of the charity for the above period. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities' issued in March 2005.

Reference and Administrative Details

Registered Charity Number:

1014888

Principle Address:

4 Tunstall Road, London, SW9 8BN

Trustees:

1. Mr Mohammad Yusuf Al Qatami - Trustee - Chairman
2. Dr Ahmad Abdul Rahman Al Sheha - Trustee - Vice Chairman
3. Mr Abdul Al Rahman Al Jiran - Trustee
4. Mr Salim Al Sharhan - Trustee
5. Mr Rashid Abdullah - Trustee

Structure, Governance and Management

Governing Document

British Education Support Trust is constituted as a charitable trust registered with the Charity Commission on October 26, 1992 under the charity number 1014888. It is controlled by its own constitution adopted on October 15, 1992 as amended by special resolution dated May 29, 2006 and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

Pursuant to the constitution registered with the charity commission the board of trustees is a self-appointing body. New trustees are appointed in the event of a resignation, death or where the numbers fall below the minimum stipulated in its constitution. In the event of an appointment the existing trustees are invited to nominate suitable candidates from among the community who are familiar with the work of the trust and whom the existing trustees feel can contribute to the trust and agree who should be approached. If the candidate agrees then the trustees invite him/her for an interview and then formally vote on the candidate.

Induction and Training of New of New Trustees

As new trustees are chosen from among the local community they are familiar with the work of the charity hence there has to date not been a need to organise any formal training sessions. However, all new trustees are given an orientation session where they are briefed on their obligations to the trust under the law. A number of publications from the Charity Commission are also provided including the guidance on charities and public benefit and on the advancement of religion for public benefit.

Organisational Structure

The board of trustees which meets regularly takes the overall accountability for ensuring that current legislations and rules of the constitution are complied with. The trustees are assisted by the service committee (whose members are made up of volunteers) in carrying out the day to day activities.

Structure, Governance and Management

Wider Network

The Charity operates from a single office whose address is given as above.

Related Parties

SRIH Property Ltd is a related party. Some of the directors of SRIH Property Limited are also the trustees of British Education & Support Trust.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity as set out in its constitution registered with the charity commission are summarised as follows:

- (a) To advance education and religion in accordance with the tenets and doctrines of Islamic faith contained in the Quran and Sunnah in particular by providing or assisting in the provision of courses, lectures, seminars, and other classes;
- (b) To relieve poverty by providing or assisting in the provision of financial assistance to the poor; for education and medical field.
- (c) To advance such other charitable purpose or purposes as the managing committee or the society shall from time to time decide.

Our objectives are set out to reflect our faith and community aims. Each year our trustees review our objectives and activities to ensure they continue to reflect our aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

ACHIEVEMENT AND PERFORMANCE

The charity is committed to serving the spiritual and academic needs of local and wider communities across our diverse & multicultural society. The trustees consider that these activities summarised below, provide benefit to those who regularly use our services and the wider community.

Throughout the year B.E.S.T organised and hosted a number of social and educational activities for the benefit of the local community; such as congregated Friday midday prayers, shared Iftar banquets and two Eid festivities.

Short courses and conferences were coordinated by B.E.S.T addressing the ways British Muslims can contribute to their society. As our name suggests, secular and faith based education is a key to the strategy our lecturers and educators employ.

Our scholarship and sponsorship projects are one of the most important avenues to promote education nationwide along with provision of financial support to educational institutions, cultural events and community based centres.

FINANCIAL REVIEW

The funds of the charity are unrestricted and amounted to £1,617,365 as at March 31, 2024 and £1,645,537 as at March 31, 2025.

B.E.S.T is grateful to its sister organisation - SRIH Property Limited for the use of their property. The property at 19 Cambridge Square is used to accommodate all visiting lecturers during their short stay in London and this has cut down the cost of renting alternative accommodation and/or hotels.

FUTURE DEVELOPMENTS

We are keen to expand our scope by placing an even stronger emphasis on tackling key social issues and putting community leaders at the centre of our work, with greater attention on how we can help generate a constructive awareness of the culture of other customs, traditions and experiences that Muslims are likely to encounter whilst living in Great Britain.

Anti-social behaviour stemming from boredom of pre-adulthood is a great concern for us. We strongly feel if we have the appropriate tools and resources, we could help direct youth towards positive contribution to their surroundings through organisation of sports arts and cultural activities. Awareness classes would nurture talent and achieve excellence in the acquisition of advanced knowledge and equip our youth to embark upon future developments. We are hoping to have more lectures in the coming year to benefit our youths and general public.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The law applicable to charities in England and Wales, the Charities Act 1993, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- 1) Select suitable accounting policies and then apply them consistently;
- 2) Observe the methods and principles in the Charity SORP;
- 3) Make judgements and estimates that are reasonable and prudent;
- 4) 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 proper accounting records which 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 Charities Act 1993, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust constitution. 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.

This report was approved by the trustee and signed on its behalf by:

Ahmad AlSheeha
Trustee

Date : 31 July 2025

BRITISH EDUCATION & SUPPORT TRUST(B.E.S.T)

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 MARCH 2025

Independent Examiner's Report to the Trustees of British Education & Support Trust

I report to the Charity Trustees on my examination of the accounts of the charity for the year ended 31 March, 2025 which consists of the statement of financial activities, balance sheet and the related notes.

Respective responsibilities of Trustees and Examiner

The charity's trustee are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year (under Section 43(2) of the Charities Act 1993 (the 1993 Act)) and that an independent examination is required.

It is my responsibility to:

- 1) Examine the accounts under Section 43 of the 1993 Act
- 2) To follow the procedure laid down in the General Directions given by the Charity Commission (under Section 43 (7) (b) of the 1993 Act); and
- 3) To state whether particular matters have come to my attention

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) Which gives me reasonable cause to believe that, in any material respect, the requirements
- 2) To keep accounting records in accordance with Section 41 of the 1993 Act; and
- 3) To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 1993 Act have been met.

Bush & Company Accountants

699 High Road, Leyton, London

E10 6RA

Name: Muhammad Omair Ahmed

Date: 01 August 2025

BRITISH EDUCATION & SUPPORT TRUST(B.E.S.T)**STATEMENT OF FINANCIAL ACTIVITIES**

FOR THE YEAR ENDED 31 MARCH 2025

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2025 £	Total Funds 2024 £
Income and endowments from:				
Donations and legacies	2	50,295.63	50,295.63	31,964.39
Charitable activities	3	-	-	29,364.01
Investments	4	7.31	7.31	2.85
Total		50,302.94	50,302.94	61,331.25
Expenditure on:				
Raising funds		-	-	500.00
Charitable activities	5	21,503.69	21,503.69	21,416.03
Other	7	626.70	626.70	2,292.83
Total		22,130.39	22,130.39	24,208.86
Net income/(expenditure)		28,172.55	28,172.55	37,122.39
Net movement in funds		28,172.55	28,172.55	37,122.39
Reconciliation of funds:				
Total funds brought forward		15,331.78	15,331.78	(21,790.61)
Total funds carried forward		43,504.33	43,504.33	15,331.78

BRITISH EDUCATION & SUPPORT TRUST(B.E.S.T)

BALANCE SHEET

FOR THE YEAR ENDED 31 MARCH 2025

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2025 £	Total Funds 2024 £
Fixed assets				
Tangible assets	8	475,218.69	475,218.69	475,845.39
Total fixed assets		<u>475,218.69</u>	<u>475,218.69</u>	<u>475,845.39</u>
Current assets				
Debtors	9	2,258,839.00	2,258,839.00	2,258,839.00
Cash at bank and in hand	10	77,914.43	77,914.43	48,215.18
Total current assets		2,336,753.43	2,336,753.43	2,307,054.18
Creditors: amounts falling due within one year	11	1,166,434.80	1,166,434.80	1,165,534.80
Net current assets/(liabilities)		<u>1,170,318.63</u>	<u>1,170,318.63</u>	<u>1,141,519.38</u>
Total net assets or liabilities		<u>1,645,537.32</u>	<u>1,645,537.32</u>	<u>1,617,364.77</u>
Funds of the Charity				
Unrestricted funds	12	43,504.33	43,504.33	15,331.78
Restricted income funds	12		-	-
Endowment funds	12		-	-
Revaluation reserve		1,602,032.99	1,602,032.99	1,602,032.99
Total funds		<u>1,645,537.32</u>	<u>1,645,537.32</u>	<u>1,617,364.77</u>

The financial statements were approved by the trustees on 31 July 2025 and signed on its behalf by:

Ahmad AlSheeha
Trustee
Date : 31 July 2025

BRITISH EDUCATION & SUPPORT TRUST(B.E.S.T)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.1 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts have been prepared in accordance with "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 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

1.2 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

2. Income from Donations and Legacies

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Donation and gifts	50,295.63	50,295.63	31,964.39
	50,295.63	50,295.63	31,964.39

3. Income from Charitable Activities

Analysis	Total funds 2025	Total funds 2024
	£	£
Sale of service	-	29,364.01
	-	29,364.01

4. Income from Investments

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Interest income	7.31	7.31	2.85
	7.31	7.31	2.85

5. Expenditure on Charitable Activities

Analysis	Total funds 2025	Total funds 2024
	£	£
Wages and salaries	2,000.00	8,669.40
Rates & Water	6,644.08	6,151.62
Telephone, Internet & Fax	1,043.75	902.89
Light, Heat & Energy	8,012.07	4,542.12
Rent	3,153.79	-
Support Costs	650.00	1,150.00
	21,503.69	21,416.03

6. Support Costs

	Total funds 2025	Total funds 2024
	£	£
Analysis		
Temporary Staff & Recruitment	-	1,000.00
Governance Costs		
Accountants fees	650.00	650.00
	650.00	1,650.00

7. Other Expenditure

	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Analysis			
Depreciation Charge for the Year - Plant & Machinery	-	-	596.52
Depreciation Charge for the Year - Fixtures & Fittings	626.70	626.70	1,696.31
	626.70	626.70	2,292.83

8. Tangible Fixed Assets

	Freehold Land & Buildings	Plant & Machinery	Fixtures & Fittings
	£	£	£
8.1 Cost or valuation			
At 01 April 2024	474,824.22	-	18,936.00
Additions	-	-	-
Disposals	-	-	-
Revaluations	-	-	-
Transfers	-	-	-
At 31 March 2025	474,824.22	-	18,936.00
8.2 Depreciation and impairments			
At 01 April 2024	-	2,460.52	15,454.31
Charge for the year	-	-	626.70
Disposals	-	-	-
Revaluations	-	-	-
Transfers	-	-	-
At 31 March 2025	-	2,460.52	16,081.01
8.3 Net book value			
At 01 April 2024	474,824.22	(2,460.52)	3,481.69
At 31 March 2025	474,824.22	(2,460.52)	2,854.99

9. Debtors: Amounts falling due within one year

	Total funds 2025	Total funds 2024
	£	£
S.R.I.H Property Ltd	1,638,839.00	1,638,839.00
The Muslim C C & Arrahma Musjid	620,000.00	620,000.00
	2,258,839.00	2,258,839.00

10. Cash at bank and in hand

	Total funds 2025	Total funds 2024
	£	£
Cash at bank and in hand	(8,669.40)	(8,669.40)
B.E.S.T 1	83,793.81	54,101.87
B.E.S.T 2	367.43	363.30
B.E.S.T 3	156.61	153.43
B.E.S.T 4	2,265.98	2,265.98
	77,914.43	48,215.18

11. Creditors: Amounts falling due within one year

	Total funds 2025	Total funds 2024
	£	£
Taxation and social security	13,231.80	13,231.80
Other creditors	250.00	-
Nuzum Global HD Foundation	9,985.00	9,985.00
S.R.I.H Property Ltd	636,593.00	636,593.00
Sundry	503,125.00	503,125.00
Accrued Expenses	3,250.00	2,600.00
	1,166,434.80	1,165,534.80

12. Charity funds

12.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
Funds	15,331.78	50,302.94	22,130.39	-	-	43,504.33
Total	15,331.78	50,302.94	22,130.39	-	-	43,504.33

12.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
Funds	(21,790.61)	61,331.25	24,208.86	-	-	15,331.78
Total	(21,790.61)	61,331.25	24,208.86	-	-	15,331.78

12.3 Transfers between funds

This Year

Amount

£

Between unrestricted and restricted funds	-
Between endowment and restricted funds	-
Between endowment and unrestricted funds	-

Last Year

Amount

£

Between unrestricted and restricted funds	-
Between endowment and restricted funds	-
Between endowment and unrestricted funds	-

BRITISH EDUCATION & SUPPORT TRUST (B.E.S.T.)

England & Wales - Charity number 1014888

Accounts

BRITISH EDUCATION & SUPPORT TRUST (B.E.S.T)

Trustees' Report and Financial Statements

For The Year End 31 March 2024

BUSH & COMPANY
Accountants

EST. 1978

699B HIGH ROAD, LEYTON, LONDON, E10 6RA

0208 556 0702

www.bushandcoaccountancy.co.uk

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 March 2024

The Trustees present their report with the financial statements of the charity for the above period. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities' issued in March 2005.

Reference and Administrative Details

Registered Charity Number:

1014888

Principle Address:

4 Tunstall Road, London, SW9 8BN

Trustees:

1. Mr Mohammad Yusuf Al Qatami - Trustee - Chairman
2. Dr Ahmad Abdul Rahman Al Sheha - Trustee - Vice Chairman
4. Mr Abdul Al Rahman Al Jiran - Trustee
5. Mr Salim Al Sharhan - Trustee
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Structure, Governance and Management

Governing Document

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 March 2024

Organisational Structure

The board of trustees which meets regularly takes the overall accountability for ensuring that current legislations and rules of the constitution are complied with. The trustees are assisted by the service committee (whose members are made up of volunteers) in carrying out the day to day activities.

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OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity as set out in its constitution registered with the charity commission are summarised as follows:

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 March 2024

Throughout the year BEST organised and hosted a number of social and educational activities for the benefit of the local community; such as congregated Friday midday prayers, shared Iftar banquets and two Eid festivities.

Short courses and conferences were coordinated by BEST addressing the ways British Muslims can contribute to their society. As our name suggests, secular and faith based education is a key to the strategy our lecturers and educators employ.

Our scholarship and sponsorship projects are one of the most important avenues to promote education nationwide along with provision of financial support to educational institutions, cultural events and community based centres.

Volunteers

The charity is grateful for the unstinting efforts of its volunteers who are involved in the service provision. None of the education we deliver or support we provide would be possible without our local and foreign donors.

We hope that this support continues which helps us to reach out to more beneficiaries. All our trustees also give their time freely and receive no remuneration or other financial benefits.

FINANCIAL REVIEW

The funds of the charity are unrestricted and amounted to £ 1,580,242 as at March 31, 2023 and £ 1,616,373 as at March 31, 2024.

BEST is grateful to its sister organisation –SRIH Property Limited for the use of their property. The property at 19 Cambridge Square is used to accommodate all visiting lecturers during their short stay in London and this has cut down the cost of renting alternative accommodation and/or hotels.

FUTURE DEVELOPMENTS

We are keen to expand our scope by placing an even stronger emphasis on tackling key social issues and putting community leaders at the centre of our work, with greater attention on how we can help generate a constructive awareness of the culture of other customs, traditions and experiences that Muslims are likely to encounter whilst living in Great Britain.

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STATEMENT OF TRUSTEES RESPONSIBILITIES

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ON BEHALF OF THE BOARD:

Ahmad AlSheeha

Date: 10 September 2024

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 March 2024

**Independent Examiner's report to the director of
British Education & Support Trust**

I report on the accounts for the Year Ended 31 March, 2024 set on pages 9 to 13.

Respective responsibilities of Trustees and Examiner

The charity's trustee are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year (under Section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is required

It is my responsibility to:

- 1) examine the accounts under Section 43 of the 1993 Act
- 2) to follow the procedure laid down in the General Directions given by the Charity Commission (under Section 43 (7)(b) of the 1993 Act); and
- 3) to state whether particular matters have come to my attention

Basis of the Independent Examiner's Report

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with the records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that, in any material respect, the requirements
- 2) to keep accounting records in accordance with Section 41 of the 199 Act; and
- 3) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 1993 Act have been met.

Bush & Company Accountants
699 High Road, Leyton, London
E10 6RA

10 September 2024

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 March 2024

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2024 £	Total Funds 2023 £
Income and endowments from:				
Donations and legacies	2	31,964	31,964	24,284
Charitable activities	3	29,364	29,364	72,602
Investments	4	3	3	2
Other	5	-	-	(1,391)
Total		61,331	61,331	95,497
Expenditure on:				
Raising funds	6	500	500	46,262
Charitable activities	7	21,416	21,416	70,198
Other	9	2,293	2,293	828
Total		24,209	24,209	117,288
Net income/(expenditure)		37,122	37,122	(21,791)
Net movement in funds		37,122	37,122	(21,197)
Reconciliation of funds:				
Total funds brought forward		(152,061)	(152,061)	(130,864)
Total funds carried forward		(114,939)	(114,939)	(152,061)

BALANCE SHEET

FOR THE YEAR ENDED 31 March 2024

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2024 £	Total Funds 2023 £
Fixed assets				
Tangible assets	10	475,845	475,845	478,138
Total fixed assets		475,845	475,845	478,138
Current assets				
Cash at bank and in hand	11	62,184	62,184	8150
Total current assets		62,184	62,184	8150
Creditors: amounts falling due within one year	12	13,232	13,232	13,232
Net current assets/(liabilities)		48,952	48,952	(5,082)
Total net assets or liabilities		524,797	524,797	473,056
Funds of the Charity				
Unrestricted funds	13	30,292	30,292	(21,791)
Restricted income funds	13	-	-	-
Endowment funds	13	-	-	-
Revaluation reserve		1,601,041	1,601,041	1,602,032
Total funds		1,616,373	1,616,373	1,580,242

The financial statements were approved by the Board on 10-Sept-2024 and signed on its behalf by:

Ahmad AlSheeha
Ahmad AlSheeha

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 March 2024

Analysis	Total funds 2024 £	Total funds 2023 £
Bank charges	-	270
Legal/professional fees	-	4
Wages and salaries	8,669	5,963
Staff costs	-	150
Donations	-	205
Advertising and marketing	-	1,829
Printing and stationery	-	11,629
Rates & Water	6,152	11,851
Telephone, Internet & Fax	903	(5,229)
Light, Heat & Energy	4,542	10,367
Educational and Visiting Lecturer Expenses	-	1,450
Equipment Expensed	-	5,761
Refund	-	(302)
Service Charges	-	88
Software	-	539
Subscriptions	-	7,740
Sundry	-	3,332
Travel & Subsistence	-	3,613
Support Costs	1,150	10,937
	<hr/> 21,416	<hr/> 70,197

BRITISH EDUCATION & SUPPORT TRUST (B.E.S.T.)

England & Wales - Charity number 1014888

Accounts

Registered number
1014888

British Education Support Trust
Accounts for the Year Ended
31 March 2023

BUSH & COMPANY
Accountants

EST. 1978

699B HIGH ROAD, LEYTON, LONDON, E10 6RA

0208 556 0702

www.bushandcoaccountancy.co.uk

British Education Support Trust
Report and accounts
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**British Education Support Trust
Company Information**

Trustees: The trustees during the year were are as shown in the Trustees Report

Charity No: 1014 888

Registered Adress: 4 Tunstall Road, London, SW9 8BN

Accountants: Bush & Company Accountants
699 High Road, Leyton, London, E10 6RA

Bankers: Al-Rayan Bank

British Education Support Trust
Independent Examiner's Report to the Trustees March 31, 2023

Independent Examiner's report to the director of
British Education & Support Trust

I report on the accounts for the Year Ended 31 March, 2023 set on pages 6 to 11.

Respective responsibilities of Trustees and Examiner

The charity's trustee are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is required

It is my responsibility to:

- 1) examine the accounts under Section 43 of the 1993 Act
- 2) to follow the procedure laid down in the General Directions given by the Charity Commission (under Section 43 (7)(b) of the 1993 Act); and
- 3) to state whether particular matters have come to my attention

Basis of the Independent Examiner's Report

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with the records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that, in any material respect, the requirements
- 2) to keep accounting records in accordance with Section 41 of the 1993 Act; and
- 3) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 1993 Act have been met.

Bush & Company Accountants

699 High Road
Leyton
London

E10 6RA

9 November 2023

British Education & Support Trust

Report to the Trustees

Year Ended March 31, 2023

The Trustees present their report with the financial statements of the charity for the above period. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities' issued in March 2005.

Reference and Administrative Details

Registered Charity Number:

1014888

Principle Address:

4 Tunstall Road, London, SW9 8BN

Trustees:

1. Mr Mohammad Yusuf Al Qatami - Trustee - Chairman
2. Dr Ahmad Abdul Rahman Al Sheha - Trustee - Vice Chairman
4. Mr Abdul Al Rahman Al Jiran - Trustee
5. Mr Salim Al Sharhan - Trustee
5. Mr Rashid Abdullah - Trustee

Structure, Governance and Management

Governing Document

British Education Support Trust is constituted as a charitable trust registered with the Charity Commission on October 26, 1992 under the charity number 1014888. It is controlled by its own constitution adopted on October 15, 1992 as amended by special resolution dated May 29, 2006 and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

Pursuant to the constitution registered with the charity commission the board of trustees is a self-appointing body. New trustees are appointed in the event of a resignation, death or where the numbers fall below the minimum stipulated in its constitution. In the event of an appointment the existing trustees are invited to nominate suitable candidates from among the community who are familiar with the work of the trust and whom the existing trustees feel can contribute to the trust and agree who should be approached. If the candidate agrees then the trustees invite him /her for an interview and then formally vote on the candidate.

Induction and Training of New Of New Trustees

As new trustees are chosen from among the local community they are familiar with the work of the charity hence there has to date not been a need to organise any formal training sessions. However, all new trustees are given an orientation session where they are briefed on their obligations to the trust under the law. A number of publications from the Charity Commission are also provided including the guidance on charities and public benefit and on the advancement of religion for public benefit.

Organisational Structure

The board of trustees which meets regularly takes the overall accountability for ensuring that current legislations and rules of the constitution are complied with. The trustees are assisted by the service committee (whose members are made up of volunteers) in carrying out the day to day activities.

Structure, Governance and Management

Wider Network

The Charity operates from a single office whose address is given as above.

Related Parties

SRIH Property Ltd is a related party. Some of the directors of SRIH Property Limited are also the trustees of

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity as set out in its constitution registered with the charity commission are summarised

- (a) To advance education and religion in accordance with the tenets and doctrines of Islamic faith contained in the Quran and Sunnah in particular by providing or assisting in the provision of courses, lectures, seminars and
- (b) To relieve poverty by providing or assisting in the provision of financial assistance to the poor; for education
- (c) To advance such other charitable purpose or purposes as the managing committee or the society shall

Our objectives are set out to reflect our faith and community aims. Each year our trustees review our objectives and activities to ensure they continue to reflect our aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary

ACHIEVEMENT AND PERFORMANCE

The charity is committed to serving the spiritual and academic needs of local and wider communities across our diverse & multicultural society. The trustees consider that these activities summarised below, provide benefit to

Throughout the year BEST organised and hosted a number of social and educational activities for the benefit of the local community; such as congregated Friday midday prayers, shared Iftar banquets and two Eid festivities.

Short courses and conferences were coordinated by BEST addressing the ways British Muslims can contribute to their society. As our name suggests, secular and faith based education is a key to the strategy our lecturers

Our scholarship and sponsorship projects are one of the most important avenues to promote education nationwide along with provision of financial support to educational institutions, cultural events and community

Volunteers

The charity is grateful for the unstinting efforts of its volunteers who are involved in the service provision. None of the education we deliver or support we provide would be possible without our local and foreign donors.

We hope that this support continues which helps us to reach out to more beneficiaries. All our trustees also give their time freely and receive no remuneration or other financial benefits.

FINANCIAL REVIEW

The funds of the charity are unrestricted and amounted to £ 1,601,041 as at March 31, 2022 and £ 1,595,039 as at March 31, 2023.

BEST is grateful to its sister organisation –SRIH Property Limited for the use of their property. The property at 19 Cambridge Square is used to accommodate all visiting lecturers during their short stay in London and this

FUTURE DEVELOPMENTS

We are keen to expand our scope by placing an even stronger emphasis on tackling key social issues and putting community leaders at the centre of our work, with greater attention on how we can help generate a constructive awareness of the culture of other customs, traditions and experiences that Muslims are likely to

Anti-social behaviour stemming from boredom of pre adulthood is a great concern for us. We strongly feel if we have the appropriate tools and resources, we could help direct youth towards positive contribution to their surroundings through organization of sports arts and cultural activities. Awareness classes would nurture talent and achieve excellence in the acquisition of advanced knowledge and equip our youth to embark upon future

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The law applicable to charities in England and Wales, the Charities Act 1993, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial 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, including the income and expenditure, of the charity for that period. In

- 1) select suitable accounting policies and then apply them consistently;
- 2) observe the methods and principles in the Charity SORP;
- 3) make judgements and estimates that are reasonable and prudent;
- 4) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the

The trustees are responsible for keeping proper accounting records which 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 Charities Act 1993, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust constitution. They are also responsible for safeguarding the assets of the charity and hence for taking

ON BEHALF OF THE BOARD:

Ahmad AISheeha

Date: November 2023

**British Education Support Trust
Profit and Loss Account
for the year ended 31 March 2023**

	2023	2022
	£	£
Incoming Resources	107,995	149,830
Administrative expenses	(114,827)	(149,977)
Operating loss	<u>(6,832)</u>	<u>(147)</u>
Interest receivable	2	2
Net (Deficit) / Resources	<u>(6,830)</u>	<u>(145)</u>
Net (Deficit) / Resources	<u>(6,830)</u>	<u>(145)</u>
Total Funds b/f	(130,864)	(130,719)
Total Funds c/f	<u><u>(137,694)</u></u>	<u><u>(130,864)</u></u>

British Education Support Trust
Registered number: 1014888
Balance Sheet
as at 31 March 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	3	<u>478,138</u>	<u>478,966</u>
Current assets			
Debtors	4	2,258,839	2,258,839
Cash at bank and in hand		<u>22,256</u>	<u>27,471</u>
		2,281,095	2,286,310
Creditors: amounts falling due within one year			
	5	<u>(1,165,022)</u>	<u>(1,164,235)</u>
Net current assets		<u>1,116,073</u>	<u>1,122,075</u>
Net assets		<u><u>1,594,211</u></u>	<u><u>1,601,041</u></u>
Capital and reserves			
Profit and loss account		1,594,211	1,601,041
Shareholder's funds		<u><u>1,594,211</u></u>	<u><u>1,601,041</u></u>

The financial statements were approved by the Broad of Trustees on and were signed on its behalf by :

Ahmad AISheeha
 Director
 Approved by the board on 6 November 2023

**British Education Support Trust
Notes to the Accounts
for the year ended 31 March 2023**

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and comply with financial reporting standards of the Accounting Standards Board, The Charities (Accounts and Reports) Regulations 2008 and the Statement of Recommended Practice: Accounting and Reporting by charities 2005. The charity has taken advantage of the exemption in FRS 1 from the requirement to produce a cash flow statement because it is a small company.

Income Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources Expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular

Tangible fixed assets

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

Freehold buildings	Not provided
Fixtures, fittings, tools and equipment	20% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund Accounting

Unrestricted funds are donations and other incoming resources receivable or granted for the objectives of the charity without further specified purpose and are as available as general funds.

Unrestricted funds can be used in accordance with the charitable objectives at the direction of the trustees.

Restricted funds can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for the particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Trustees' Remuneration and Benefits

There were no trustees' remuneration or the benefits for the year nor for the previous year.

Trustees' Expenses

There were no trustees' expenses paid for the year nor for the previous year.

**British Education Support Trust
Notes to the Accounts
for the year ended 31 March 2023**

2 Employees	2023 Number	2022 Number
Average number of persons employed by the company	<u>1</u>	<u>2</u>

3 Tangible fixed assets	Land and buildings £	Plant and machinery etc £	Total £
Cost			
At 1 April 2022	474,824	18,936	493,760
At 31 March 2023	<u>474,824</u>	<u>18,936</u>	<u>493,760</u>
Depreciation			
At 1 April 2022	-	14,794	14,794
Charge for the year	-	828	828
At 31 March 2023	<u>-</u>	<u>15,622</u>	<u>15,622</u>
Net book value			
At 31 March 2023	<u>474,824</u>	<u>3,314</u>	<u>478,138</u>
At 31 March 2022	<u>474,824</u>	<u>4,142</u>	<u>478,966</u>

4 Debtors	2023 £	2022 £
S.R.I.H Property Ltd	1,638,839	1,638,389
The Muslim CC & Arrahma Masjid	620,000	620,000
Other debtors	<u>2,258,839</u>	<u>2,258,839</u>

5 Creditors: amounts falling due within one year	2023 £	2022 £
Bank loans and overdrafts	137	-
Taxation and social security costs	13,232	13,232
Other creditors	<u>1,151,653</u>	<u>1,151,003</u>
	<u>1,165,022</u>	<u>1,164,235</u>

6 Other information

British Education Support Trust is a charitable trust in England. Its registered office is:
4 Tunstall Road
London
SW9 8BN

British Education Support Trust
Detailed profit and loss account
for the year ended 31 March 2023

This schedule does not form part of the statutory accounts

	2023	2022
	£	£
Incoming Resources	107,995	149,830
Administrative expenses	(114,827)	(149,977)
Operating loss	<u>(6,832)</u>	<u>(147)</u>
Interest receivable	2	2
Net (Deficit) Resources	<u>(6,830)</u>	<u>(145)</u>
Total Funds	b/f (130,864)	(130,719)
Total Funds	c/f <u><u>(137,694)</u></u>	<u><u>(130,864)</u></u>

British Education Support Trust
Detailed profit and loss account
for the year ended 31 March 2023

This schedule does not form part of the statutory accounts

	2023	2022
	£	£
Sales		
Sales	<u>107,995</u>	<u>149,830</u>
Administrative expenses		
Employee costs:		
Wages and salaries	7,413	12,719
Temporary staff and recruitment	20,074	40,043
Staff training and welfare	150	807
Travel and subsistence	<u>3,613</u>	<u>1,047</u>
	31,250	54,616
Premises costs:		
Rent	29,069	37,013
Rates	9,391	4,550
Service charges	88	1,265
Light and heat	10,367	9,602
Cleaning	<u>-</u>	<u>546</u>
	48,915	52,976
General administrative expenses:		
Telephone and internet	(5,229)	7,415
Postage	-	12
Stationery and printing	11,629	7,095
Subscriptions	7,740	3,812
Bank charges	270	-
Insurance	-	1,020
Equipment expensed	5,761	8,772
Software	539	1,151
Repairs and maintenance	7,156	5,363
Depreciation	828	1,036
Sundry expenses	<u>3,537</u>	<u>829</u>
	32,231	36,505
Legal and professional costs:		
Accountancy fees	900	3,800
Advertising and PR	1,527	2,040
Other legal and professional	<u>4</u>	<u>40</u>
	2,431	5,880
	<u>114,827</u>	<u>149,977</u>

BRITISH EDUCATION & SUPPORT TRUST (B.E.S.T.)

England & Wales - Charity number 1014888

Accounts

12,081

Registered number
1014888

British Education & Support Trust

Accounts for the Year Ended

31 March 2022

BUSH & COMPANY
Accountants

EST. 1978

699B HIGH ROAD, LEYTON, LONDON, E10 6RA

0208 556 0702

www.bushandcoaccountancy.co.uk

British Education & Support Trust
Report and accounts
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British Education & Support Trust

Charity Information

Trustees: The trustees during the year were are as shown in the Trustees Report

Charity No: 1014 888

This charity is governed by its own consitution filed with Charity Commission.
The same was regisitered on October 26, 1992.

Registered Adress: 4 Tunstall Road, London, SW9 8BN

Accountants: Bush & Company Accountants
699 High Road, Leyton, London, E10 6RA

Bankers: National Westminster Bank Plc
1 Portman Square Branch, P O Box 1DW
London, W1H 6DG

Al Rayan Bank
44 Hans Crescent
Knightbridge
London, SW1X 0LZ

British Education & Support Trust
Independent Examiner's Report to the Trustees March 31, 2022

Independent Examiner's report to the director of
British Education & Support Trust

I report on the accounts for the Year Ended 31 March, 2022 set on pages 6 to 11.

Respective responsibilities of Trustees and Examiner

The charity's trustee are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is required

It is my responsibility to:

- 1) examine the accounts under Section 43 of the 1993 Act
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Basis of the Independent Examiner's Report

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with the records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that, in any material respect, the requirements
- 2) to keep accounting records in accordance with Section 41 of the 1993 Act; and
- 3) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 1993 Act have been met.

Bush & Company Accountants

699 High Road
Leyton
London

E10 6RA

6 July 2022

British Education & Support Trust

Report to the Trustees

Year Ended March 31, 2022

The Trustees present their report with the financial statements of the charity for the above period. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities' issued in March 2005.

Reference and Administrative Details

Registered Charity Number:

1014888

Principle Address:

4 Tunstall Road, London, SW9 8BN

Trustees:

1. Mr Mohammad Yusuf Al Qatami - Trustee - Chairman
2. Dr Ahmad Abdul Rahman Al Sheha - Trustee - Vice Chairman
3. Mr Abdul Hadi Tami Alanizy - Trustee - Secretary
4. Mr Abdul Al Rahman Al Jiran - Trustee
5. Mr Salim Al Sharhan - Trustee
6. Mr Rashid Abdullah - Trustee

Structure, Governance and Management

Governing Document

British Education Support Trust is constituted as a charitable trust registered with the Charity Commission on October 26, 1992 under the charity number 1014888. It is controlled by its own constitution adopted on October 15, 1992 as amended by special resolution dated May 29, 2006 and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

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The board of trustees which meets regularly takes the overall accountability for ensuring that current legislations and rules of the constitution are complied with. The trustees are assisted by the service committee (whose members are made up of volunteers) in carrying out the day to day activities.

Structure, Governance and Management

Wider Network

The Charity operates from a single office whose address is given as above.

Related Parties

SRIH Property Ltd is a related party. Some of the directors of SRIH Property Limited are also the trustees of British Education & Support Trust.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity as set out in its constitution registered with the charity commission are summarised as follows:

- (a) To advance education and religion in accordance with the tenets and doctrines of Islamic faith contained in the Quran and Sunnah in particular by providing or assisting in the provision of courses, lectures, seminars and
- (b) To relieve poverty by providing or assisting in the provision of financial assistance to the poor; for education and medical field.
- (c) To advance such other charitable purpose or purposes as the managing committee or the society shall from time to time decide.

Our objectives are set out to reflect our faith and community aims. Each year our trustees review our objectives and activities to ensure they continue to reflect our aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

ACHIEVEMENT AND PERFORMANCE

The charity is committed to serving the spiritual and academic needs of local and wider communities across our diverse & multicultural society. The trustees consider that these activities summarised below, provide benefit to those who regularly use our services and the wider community.

Throughout the year BEST organised and hosted a number of social and educational activities for the benefit of the local community; such as congregated Friday midday prayers, shared Iftar banquets and two Eid festivities.

Short courses and conferences were coordinated by BEST addressing the ways British Muslims can contribute to their society. As our name suggests, secular and faith based education is a key to the strategy our lecturers and educators employ.

Our scholarship and sponsorship projects are one of the most important avenues to promote education nationwide along with provision of financial support to educational institutions, cultural events and community based centres.

Volunteers

The charity is grateful for the unstinting efforts of its volunteers who are involved in the service provision. None of the education we deliver or support we provide would be possible without our local and foreign donors.

We hope that this support continues which helps us to reach out to more beneficiaries. All our trustees also give their time freely and receive no remuneration or other financial benefits.

FINANCIAL REVIEW

The funds of the charity are unrestricted and amounted to £ 1,601,186 as at March 31, 2021 and £ 1,601,041 as at March 31, 2022.

BEST is grateful to its sister organisation –SRIH Property Limited for the use of their property. The property at 19 Cambridge Square is used to accommodate all visiting lecturers during their short stay in London and this has cut down the cost of renting alternative accommodation and/or hotels.

FUTURE DEVELOPMENTS

We are keen to expand our scope by placing an even stronger emphasis on tackling key social issues and putting community leaders at the centre of our work, with greater attention on how we can help generate a constructive awareness of the culture of other customs, traditions and experiences that Muslims are likely to encounter whilst living in Great Britain.

Anti-social behaviour stemming from boredom of pre adulthood is a great concern for us. We strongly feel if we have the appropriate tools and resources, we could help direct youth towards positive contribution to their surroundings through organization of sports arts and cultural activities. Awareness classes would nurture talent and achieve excellence in the acquisition of advanced knowledge and equip our youth to embark upon future developments. We are hoping to have more lectures in the coming year to benefit our youths and general public.

STATEMENT OF TRUSTEES RESPONSIBILITIES

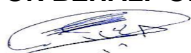
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The law applicable to charities in England and Wales, the Charities Act 1993, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- 1) select suitable accounting policies and then apply them consistently;
- 2) observe the methods and principles in the Charity SORP;
- 3) make judgements and estimates that are reasonable and prudent;
- 4) 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 proper accounting records which 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 Charities Act 1993, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust constitution. 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.

ON BEHALF OF THE BOARD:



Ahmad Al-Sheeha

Date: July 22

British Education & Support Trust
Profit and Loss Account
for the year ended 31 March 2022

	2022	2021
	£	£
Incoming Resources	149,830	74,145
Administrative expenses	(149,977)	(81,885)
Operating loss	<u>(147)</u>	<u>(7,740)</u>
Interest receivable	2	2
	<u>(145)</u>	<u>(7,738)</u>
	-	-
Net (Deficit) Resources	<u><u>(145)</u></u>	<u><u>(7,738)</u></u>

British Education & Support Trust

Registered number: 1014888

Balance Sheet

as at 31 March 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	3	478,966	480,002
Current assets			
Debtors	4	2,258,839	2,258,839
Cash at bank and in hand		<u>27,471</u>	<u>26,641</u>
		2,286,310	2,285,480
Creditors: amounts falling due within one year	5	(1,164,235)	(1,164,296)
Net current assets		<u>1,122,075</u>	<u>1,121,184</u>
Net assets		<u>1,601,041</u>	<u>1,601,186</u>
Capital and reserves			
Profit and loss account		1,601,041	1,601,186
Shareholders' funds		<u>1,601,041</u>	<u>1,601,186</u>

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



M Y Al Qatami

Director

Approved by the board on 6 July 2022

British Education & Support Trust
Notes to the Accounts
for the Year Ended March 31, 2022

1 Basis of Preparation

Basis of preparation

The financial statements have been prepared under the historical cost convention and comply with financial reporting standards of the Accounting Standards Board, The Charities (Accounts and Reports) Regulations 2008 and the Statement of Recommended Practice: Accounting and Reporting by charities 2005. The charity has taken advantage of the exemption in FRS 1 from the requirement to produce a cash flow statement because it is a small company.

Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources Expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular

Tangible fixed assets

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

Freehold buildings	Not provided
Fixtures, fittings, tools and equipment	20% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund Accounting

Unrestricted funds are donations and other incoming resources receivable or granted for the objectives of the charity without further specified purpose and are as available as general funds.

Unrestricted funds can be used in accordance with the charitable objectives at the direction of the trustees.

Restricted funds can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for the particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Trustees' Remuneration and Benefits

There were no trustees' remuneration or the benefits for the year nor for the previous year.

Trustees' Expenses

There were no trustees' expenses paid for the year nor for the previous year.

British Education & Support Trust
Notes to the Accounts
for the Year Ended March 31, 2022

2 Employees	2022	2021
	Number	Number
Average number of persons employed by the company	<u>2</u>	<u>2</u>

3 Tangible fixed assets	Land and buildings	Plant and machinery etc	Total
	£	£	£
Cost			
At 1 April 2021	<u>474,824</u>	<u>18,936</u>	<u>493,760</u>
At 31 March 2022	<u>474,824</u>	<u>18,936</u>	<u>493,760</u>
Depreciation			
At 1 April 2021	-	13,758	13,758
Charge for the year	<u>-</u>	<u>1,036</u>	<u>1,036</u>
At 31 March 2022	<u>-</u>	<u>14,794</u>	<u>14,794</u>
Net book value			
At 31 March 2022	<u>474,824</u>	<u>4,142</u>	<u>478,966</u>
At 31 March 2021	<u>474,824</u>	<u>5,178</u>	<u>480,002</u>

4 Debtors	2022	2021
	£	£
S.R.I.H Property Ltd	1,638,839	1,638,389
The Muslim CC & Arrahma Masjid	620,000	620,000
Other debtors	<u>2,258,839</u>	<u>2,258,839</u>

5 Creditors: amounts falling due within one year	2022	2021
	£	£
Taxation and social security costs	13,232	13,293
Other creditors	<u>1,151,003</u>	<u>1,151,003</u>
	<u>1,164,235</u>	<u>1,164,296</u>

6 Other information

British Education & Support Trust is a charitable trust in England. Its registered office is:
4 Tunstall Road
London
SW9 8BN

British Education & Support Trust
Detailed profit and loss account
for the year ended 31 March 2022

This schedule does not form part of the statutory accounts

	2022	2021
	£	£
Incoming Resources	149,830	74,145
Administrative expenses	(149,977)	(81,885)
Operating loss	<u>(147)</u>	<u>(7,740)</u>
Interest receivable	2	2
Net (Deficit) Resources	<u>(145)</u>	<u>(7,738)</u>
Total Funds	b/f (130,719)	(122,981)
Total Funds	c/f <u><u>(130,864)</u></u>	<u><u>(130,719)</u></u>

British Education & Support Trust
Detailed profit and loss account
for the year ended 31 March 2022

This schedule does not form part of the statutory accounts

	2022	2021
	£	£
Sales		
Sales	<u>149,830</u>	<u>74,145</u>
Administrative expenses		
Employee costs:		
Wages and salaries	12,719	2,905
Temporary staff and recruitment	40,043	16,208
Staff training and welfare	807	333
Travel and subsistence	<u>1,047</u>	<u>231</u>
	<u>54,616</u>	<u>19,677</u>
Premises costs:		
Rent	37,013	39,445
Rates	4,550	6,532
Service charges	1,265	-
Light and heat	9,602	3,227
Cleaning	<u>546</u>	<u>779</u>
	<u>52,976</u>	<u>49,983</u>
General administrative expenses:		
Telephone and internet	7,415	2,212
Postage	12	166
Stationery and printing	7,095	7,907
Subscriptions	3,812	658
Bank charges	-	891
Insurance	1,020	215
Equipment expensed	8,772	5,086
Software	1,151	1,351
Repairs and maintenance	5,363	(8,947)
Depreciation	1,036	-
Sundry expenses	<u>829</u>	<u>1,100</u>
	<u>36,505</u>	<u>10,639</u>
Legal and professional costs:		
Accountancy fees	3,800	700
Advertising and PR	2,040	(1,222)
Other legal and professional	<u>40</u>	<u>2,108</u>
	<u>5,880</u>	<u>1,586</u>
	<u>149,977</u>	<u>81,885</u>

BRITISH EDUCATION & SUPPORT TRUST (B.E.S.T.)

England & Wales - Charity number 1014888

Accounts

12,081

Registered number
1014888

British Education & Support Trust

Accounts for the Year Ended

31 March 2021

BUSH & COMPANY
Accountants

EST. 1978

699B HIGH ROAD, LEYTON, LONDON, E10 6RA

0208 556 0702

www.bushandcoaccountancy.co.uk

British Education & Support Trust
Report and accounts
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Profit and Loss Account	6
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Detailed Profit and Loss	10 - 11

British Education & Support Trust

Charity Information

Trustees: The trustees during the year were are as shown in the Trustees Report

Charity No: 1014 888

This charity is governed by its own consitution filed with Charity Commission.
The same was regsitered on October 26, 1992.

Registered Adress: 4 Tunstall Road, London, SW9 8BN

Accountants: Bush & Company Accountants
699 High Road, Leyton, London, E10 6RA

Bankers: National Westminster Bank Plc
1 Portman Square Branch, P O Box 1DW
London, W1H 6DG

Al Rayan Bank
44 Hans Crescent
Knightbridge
London, SW1X 0LZ

British Education & Support Trust
Independent Examiner's Report to the Trustees March 31, 2021

Independent Examiner's report to the director of
British Education & Support Trust

I report on the accounts for the Year Ended 31 March, 2021 set on pages 6 to 11.

Respective responsibilities of Trustees and Examiner

The charity's trustee are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is required

It is my responsibility to:

- 1) examine the accounts under Section 43 of the 1993 Act
- 2) to follow the procedure laid down in the General Directions given by the Charity Commission (under Section 43 (7)(b) of the 1993 Act); and
- 3) to state whether particular matters have come to my attention

Basis of the Independent Examiner's Report

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with the records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that, in any material respect, the requirements
- 2) to keep accounting records in accordance with Section 41 of the 1993 Act; and
- 3) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 1993 Act have been met.

Bush & Company Accountants

699 High Road
Leyton
London

E10 6RA

September 11, 2021

British Education & Support Trust

Report to the Trustees

Year Ended March 31, 2021

The Trustees present their report with the financial statements of the charity for the above period. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities' issued in March 2005.

Reference and Administrative Details

Registered Charity Number:

1014888

Principle Address:

4 Tunstall Road, London, SW9 8BN

Trustees:

1. Mr Mohammad Yusuf Al Qatami - Trustee - Chairman
2. Dr Ahmad Abdul Rahman Al Sheha - Trustee - Vice Chairman
3. Mr Abdul Hadi Tami Alanizy - Trustee - Secretary
4. Mr Abdul Al Rahman Al Jiran - Trustee
5. Mr Salim Al Sharhan - Trustee
6. Mr Rashid Abdullah - Trustee

Structure, Governance and Management

Governing Document

British Education Support Trust is constituted as a charitable trust registered with the Charity Commission on October 26, 1992 under the charity number 1014888. It is controlled by its own constitution adopted on October 15, 1992 as amended by special resolution dated May 29, 2006 and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

Pursuant to the constitution registered with the charity commission the board of trustees is a self-appointing body. New trustees are appointed in the event of a resignation, death or where the numbers fall below the minimum stipulated in its constitution. In the event of an appointment the existing trustees are invited to nominate suitable candidates from among the community who are familiar with the work of the trust and whom the existing trustees feel can contribute to the trust and agree who should be approached. If the candidate agrees then the trustees invite him /her for an interview and then formally vote on the candidate.

Induction and Training of New Of New Trustees

As new trustees are chosen from among the local community they are familiar with the work of the charity hence there has to date not been a need to organise any formal training sessions. However, all new trustees are given an orientation session where they are briefed on their obligations to the trust under the law. A number of publications from the Charity Commission are also provided including the guidance on charities and public benefit and on the advancement of religion for public benefit.

Organisational Structure

The board of trustees which meets regularly takes the overall accountability for ensuring that current legislations and rules of the constitution are complied with. The trustees are assisted by the service committee (whose members are made up of volunteers) in carrying out the day to day activities.

Structure, Governance and Management

Wider Network

The Charity operates from a single office whose address is given as above.

Related Parties

SRIH Property Ltd is a related party. Some of the directors of SRIH Property Limited are also the trustees of British Education & Support Trust.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity as set out in its constitution registered with the charity commission are summarised as follows:

- (a) To advance education and religion in accordance with the tenets and doctrines of Islamic faith contained in the Quran and Sunnah in particular by providing or assisting in the provision of courses, lectures, seminars and
- (b) To relieve poverty by providing or assisting in the provision of financial assistance to the poor; for education and medical field.
- (c) To advance such other charitable purpose or purposes as the managing committee or the society shall from time to time decide.

Our objectives are set out to reflect our faith and community aims. Each year our trustees review our objectives and activities to ensure they continue to reflect our aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

ACHIEVEMENT AND PERFORMANCE

The charity is committed to serving the spiritual and academic needs of local and wider communities across our diverse & multicultural society. The trustees consider that these activities summarised below, provide benefit to those who regularly use our services and the wider community.

Throughout the year BEST organised and hosted a number of social and educational activities for the benefit of the local community; such as congregated Friday midday prayers, shared Ifar banquets and two Eid festivities.

Short courses and conferences were coordinated by BEST addressing the ways British Muslims can contribute to their society. As our name suggests, secular and faith based education is a key to the strategy our lecturers and educators employ.

Our scholarship and sponsorship projects are one of the most important avenues to promote education nationwide along with provision of financial support to educational institutions, cultural events and community based centres.

Volunteers

The charity is grateful for the unstinting efforts of its volunteers who are involved in the service provision. None of the education we deliver or support we provide would be possible without our local and foreign donors.

We hope that this support continues which helps us to reach out to more beneficiaries. All our trustees also give their time freely and receive no remuneration or other financial benefits.

FINANCIAL REVIEW

The funds of the charity are unrestricted and amounted to £ 1,601,186 as at March 31, 2021 and £ 1,608,924 as at March 31, 2020.

BEST is grateful to its sister organisation –SRIH Property Limited for the use of their property. The property at 19 Cambridge Square is used to accommodate all visiting lecturers during their short stay in London and this has cut down the cost of renting alternative accommodation and/or hotels.

FUTURE DEVELOPMENTS

We are keen to expand our scope by placing an even stronger emphasis on tackling key social issues and putting community leaders at the centre of our work, with greater attention on how we can help generate a constructive awareness of the culture of other customs, traditions and experiences that Muslims are likely to encounter whilst living in Great Britain.

Anti-social behaviour stemming from boredom of pre adulthood is a great concern for us. We strongly feel if we have the appropriate tools and resources, we could help direct youth towards positive contribution to their surroundings through organization of sports arts and cultural activities. Awareness classes would nurture talent and achieve excellence in the acquisition of advanced knowledge and equip our youth to embark upon future developments. We are hoping to have more lectures in the coming year to benefit our youths and general public.

STATEMENT OF TRUSTEES RESPONSIBILITIES


The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The law applicable to charities in England and Wales, the Charities Act 1993, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- 1) select suitable accounting policies and then apply them consistently;
- 2) observe the methods and principles in the Charity SORP;
- 3) make judgements and estimates that are reasonable and prudent;
- 4) 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 proper accounting records which 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 Charities Act 1993, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust constitution. 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.

ON BEHALF OF THE BOARD:



Ahmad Alsheeha

Date: September 2021

British Education & Support Trust
Profit and Loss Account
for the year ended 31 March 2021

	2021	2020
	£	£
Incoming Resources	74,145	51,941
Administrative expenses	(81,885)	(111,708)
Operating loss	<u>(7,740)</u>	<u>(59,767)</u>
Interest receivable	2	2
	<u>(7,738)</u>	<u>(59,765)</u>
	-	-
Net (Deficit) Resources	<u>(7,738)</u>	<u>(59,765)</u>

British Education & Support Trust
Registered number: 1014888
Balance Sheet
as at 31 March 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	3	480,002	480,002
Current assets			
Debtors	4	2,258,839	2,258,839
Cash at bank and in hand		<u>26,641</u>	<u>33,679</u>
		2,285,480	2,292,518
Creditors: amounts falling due within one year			
	5	(1,164,296)	(1,163,596)
Net current assets		<u>1,121,184</u>	<u>1,128,922</u>
Net assets		<u>1,601,186</u>	<u>1,608,924</u>
Capital and reserves			
Profit and loss account		1,601,186	1,608,924
Shareholders' funds		<u>1,601,186</u>	<u>1,608,924</u>

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



M Y Al Qatami
 Director
 Approved by the board on September 11, 2021

British Education & Support Trust
Notes to the Accounts
for the Year Ended March 31, 2021

1 Basis of Preparation

Basis of preparation

The financial statements have been prepared under the historical cost convention and comply with financial reporting standards of the Accounting Standards Board, The Charities (Accounts and Reports) Regulations 2008 and the Statement of Recommended Practice: Accounting and

Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources Expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular

Tangible fixed assets

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

Freehold buildings	Not provided
Fixtures, fittings, tools and equipment	20% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund Accounting

Unrestricted funds are donations and other incoming resources receivable or granted for the objectives of the charity without further specified purpose and are as available as general funds.

Unrestricted funds can be used in accordance with the charitable objectives at the direction of the trustees.

Restricted funds can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for the particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Trustees' Remuneration and Benefits

There were no trustees' remuneration or the benefits for the year nor for the previous year.

Trustees' Expenses

There were no trustees' expenses paid for the year nor for the previous year.

British Education & Support Trust
Notes to the Accounts
for the Year Ended March 31, 2021

2 Employees	2021	2020
	Number	Number
Average number of persons employed by the company	<u>2</u>	<u>2</u>

3 Tangible fixed assets		Plant and machinery etc	
	Land and buildings	£	Total
		£	£
Cost			
At 1 April 2020	<u>474,824</u>	<u>18,936</u>	<u>493,760</u>
At 31 March 2021	<u>474,824</u>	<u>18,936</u>	<u>493,760</u>
Depreciation			
At 1 April 2020	<u>-</u>	<u>13,758</u>	<u>13,758</u>
At 31 March 2021	<u>-</u>	<u>13,758</u>	<u>13,758</u>
Net book value			
At 31 March 2021	<u>474,824</u>	<u>5,178</u>	<u>480,002</u>
At 31 March 2020	<u>474,824</u>	<u>5,178</u>	<u>480,002</u>

4 Debtors	2021	2020
	£	£
S.R.I.H Property Ltd	1,638,839	1,638,389
The Muslim CC & Arrahma Masjid	620,000	620,000
Other debtors	<u>2,258,839</u>	<u>2,258,839</u>

5 Creditors: amounts falling due within one year	2021	2020
	£	£
Taxation and social security costs	13,293	13,293
Other creditors	<u>1,151,003</u>	<u>1,150,303</u>
	<u>1,164,296</u>	<u>1,163,596</u>

6 Other information

British Education & Support Trust is a charitable trust in England. Its registered office is:

4 Tunstall Road
London
SW9 8BN

British Education & Support Trust
Detailed profit and loss account
for the year ended 31 March 2021

This schedule does not form part of the statutory accounts

	2021	2020
	£	£
Incoming Resources	74,145	51,941
Administrative expenses	(81,885)	(111,708)
Operating loss	<u>(7,740)</u>	<u>(59,767)</u>
Interest receivable	2	2
Net (Deficit) Resources	<u>(7,738)</u>	<u>(59,765)</u>
Total Funds	b/f (122,981)	(63,216)
Total Funds	c/f <u><u>(130,719)</u></u>	<u><u>(122,981)</u></u>

British Education & Support Trust
Detailed profit and loss account
for the year ended 31 March 2021

This schedule does not form part of the statutory accounts

	2021	2020
	£	£
Sales		
Sales	<u>74,145</u>	<u>51,941</u>
Administrative expenses		
Employee costs:		
Wages and salaries	2,905	9,595
Temporary staff and recruitment	16,208	32,763
Staff training and welfare	333	12
Travel and subsistence	<u>231</u>	<u>2,229</u>
	<u>19,677</u>	<u>44,599</u>
Premises costs:		
Rent	39,445	45,771
Rates	6,532	676
Service charges	-	82
Light and heat	3,227	5,556
Cleaning	<u>779</u>	<u>-</u>
	<u>49,983</u>	<u>52,085</u>
General administrative expenses:		
Telephone and internet	2,212	964
Postage	166	-
Stationery and printing	7,907	7,362
Subscriptions	658	56
Bank charges	891	61
Insurance	215	-
Equipment expensed	5,086	1,175
Software	1,351	1,044
Repairs and maintenance	(8,947)	381
Sundry expenses	<u>1,100</u>	<u>380</u>
	<u>10,639</u>	<u>11,423</u>
Legal and professional costs:		
Accountancy fees	700	1,200
Consultancy fees	-	2,000
Advertising and PR	(1,222)	401
Other legal and professional	<u>2,108</u>	<u>-</u>
	<u>1,586</u>	<u>3,601</u>
	<u>81,885</u>	<u>111,708</u>