

THE YADIRAN TRUST

England & Wales · Charity number 1069122

Details

Status Registered

Legal form Trust

Registered 1998-04-15

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

Contact

Address Boroumand & Associates Llp
Viglen House Business Centre
Alperton Lane
Wembley
HA0 1HD

Phone 02089970007

Email boroumandassociates@btconnect.com

Activities

Objects: THE OBJECTS OF THE TRUST ARE TO BENEFIT INSTITUTIONS ANYWHERE IN THE WORLD WHICH ARE ESTABLISHED FOR PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO ENGLISH LAW AND/OR TO PROMOTE PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE PURPOSES ACCORDING TO ENGLISH LAW.

Activities: The promotion of medical and veterinary research
The advancement of education in Iran through the support of individuals and institutions
Advancement of education and poverty
Promotion and preservation of the Persian Artistic and Cultural heritage

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science
- **Who:** People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** WORLDWIDE
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£163,892	£22,260	-	-
2024-03-31	£53,866	£162,123	-	-
2023-03-31	£286,404	£241,392	-	-
2022-03-31	£707,982	£75,805	£2,574,251	0
2021-03-31	£35,610	£37,153	-	-

Trustees

Name	Role	Appointed
ALIREZA RASTEGAR		2014-11-04
Jan Matthews		2014-06-23
SOUSSI RASTEGAR KERMAN		

THE YADIRAN TRUST

England & Wales - Charity number 1069122

Accounts

**THE YADIRAN TRUST
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

Boroumand & Associates LLP
Chartered Accountants
Suite 105, Viglen House
Alperton Lane
London
HA0 1HD

THE YADIRAN TRUST
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THE YADIRAN TRUST
Trustees' Report For The Year Ended 31 March 2025

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

Objectives and Activities

Aims and Objectives

- a) The promotion of medical and veterinary research in particular in the field of infectious diseases and dissemination of the usual results thereof.
- b) The advancement of education in Iran through the support both of individual students and of educational and research institutions established there and
- c) The advancement of education and the relief of poverty among Iranian Nationals or persons of Iranian origin living outside Iran, especially those forced to leave the political situation in Iran.
- d) The promotion and preservation of the Persian artistic and cultural heritage

Achievements and Performance

Main Achievements

The charity carried out its objectives by providing funding during the period to 31 March 2025.

Financial Review

Financial Position

It is the policy of the charity to maintain unrestricted funds to the level required to provide sufficient funds to cover administration costs. The Board regularly reviews the amount of reserves that are required to ensure that they are adequate to fulfil the charity's continuing obligations.

In 2025 total Sources of Funds were £163,892 and total Uses of Funds were £22,260.

Structure, Governance and Management

Governing Document

The charity is controlled by its governing document, deed of trust dated 14 November 1997.

Trustee Selection Methods

New trustees are recruited and appointed in accordance with the deed of trust.

Reference and Administrative Details

Trustees

Mr Alireza Rastegar
Mrs Soussi Rastegar Kerman
Mr Jan Matthews

Charity Number

1069122

Principal Address

Suite 105 Viglen House
Alperton Lane
Wembley

THE YADIRAN TRUST
Trustees' Report (continued)
For The Year Ended 31 March 2025

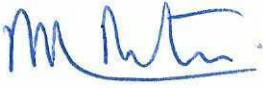
HA0 1HD

Independent Examiner

Key Page Chartered Certified Accountants
17
Birkdale Road
London
W5 1JZ

THE YADIRAN TRUST
Trustees' Report (continued)
For The Year Ended 31 March 2025

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



Mr Alireza Rastegar

Trustee

10/12/2025

THE YADIRAN TRUST
Independent Examiner's Report to the Trustees of THE YADIRAN TRUST
For The Year Ended 31 March 2025

I report to the trustees on my examination of the accounts of THE YADIRAN TRUST (the Trust) for the year ended 31 March 2025.

Responsibilities and Basis of Report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Key Page Chartered Certified Accountants

15/12/2025

17

Birkdale Road

London

W5 1JZ

V. Aboutalibi

18 December 2025

THE YADIRAN TRUST
Statement of Financial Activities
For The Year Ended 31 March 2025

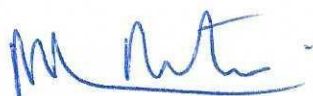
	Notes	2025 Unrestricted funds £	2024 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:			
Investments	3	163,892	53,298
Other	4	-	568
		163,892	53,866
EXPENDITURE ON:			
Charitable activities:	5		
Promotion of medical and veterinary research and advancement of education		(22,260)	(162,123)
NET INCOME/(EXPENDITURE)		141,632	(108,257)
NET MOVEMENT IN FUNDS		141,632	(108,257)
RECONCILIATION OF FUNDS:			
Total funds brought forward		2,511,006	2,619,263
TOTAL FUNDS CARRIED FORWARD	10	2,652,638	2,511,006

The notes on pages 7 to 10 form part of these financial statements.

THE YADIRAN TRUST
Statement of Financial Position
As At 31 March 2025

	Notes	2025 Unrestricted funds £	2024 Total funds £
CURRENT ASSETS			
Cash at bank and in hand		2,654,838	2,513,206
		<u>2,654,838</u>	<u>2,513,206</u>
Creditors: Amounts Falling Due Within One Year	9	(2,200)	(2,200)
		<u>(2,200)</u>	<u>(2,200)</u>
NET CURRENT ASSETS (LIABILITIES)		<u>2,652,638</u>	<u>2,511,006</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>2,652,638</u>	<u>2,511,006</u>
NET ASSETS		<u>2,652,638</u>	<u>2,511,006</u>
FUNDS OF THE CHARITY			
Unrestricted Funds		<u>2,652,638</u>	<u>2,511,006</u>
TOTAL FUNDS	10	<u>2,652,638</u>	<u>2,511,006</u>

On behalf of the board



Mr Alireza Rastegar

Trustee

10/12/2025

The notes on pages 7 to 10 form part of these financial statements.

THE YADIRAN TRUST
Notes to the Financial Statements
For The Year Ended 31 March 2025

1. General Information

THE YADIRAN TRUST is an unincorporated charity registered with the Charity Commission, registered charity number 1069122. The principal address is Suite 105 Viglen House, Alperton Lane, Wembley, HA0 1HD.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Going Concern Disclosure

The trustees have not identified any material uncertainties related to events or conditions that may cast significant doubt about the charity's ability to continue as a going concern.

2.3. Fund Accounting

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

2.4. Incoming Resources

Income represents revenue from bank interest.

2.5. Resources Expended

All expenditure is included on the accrual basis and includes attributable VAT which cannot be recovered.

Charitable activities include expenditure associated with donations, education and grants.

2.6. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.7. Financial Instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to release the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Basic financial liabilities

...CONTINUED

THE YADIRAN TRUST
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

2.7. Financial Instruments - continued

Basic financial liabilities, including creditors, bank loans, other loans and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest rate method.

3. Investment Income

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Bank interest receivable	163,892	53,298

4. Other Income

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Rental and other income from property	-	568

5. Analysis of Expenditure

	Activities undertaken directly	Grant funding of activities	Support costs (see note 6)	2025
	£	£	£	Total
	£	£	£	£
Promotion of medical and veterinary research and advancement of education	110	20,000	2,150	22,260

	Activities undertaken directly	Grant funding of activities	Support costs (see note 6)	2024
	£	£	£	Total
	£	£	£	£
Promotion of medical and veterinary research and advancement of education	140	160,916	1,067	162,123

THE YADIRAN TRUST
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

6. Support Costs

	2025 Promotion of medical and veterinary research and advancement of education £
General administration	2,150

	2024 Promotion of medical and veterinary research and advancement of education £
General administration	1,067

7. Independent Examiner's Remuneration

	2025 £	2024 £
Independent examination of the financial statements	400	400

8. Average Number of Employees

Average number of employees during the year was: 3 (2024: 3)

9. Creditors: Amounts Falling Due Within One Year

	2025 £	2024 £
Accruals and deferred income	2,200	2,200

10. Movement in Funds

	As at 1 April 2024 £	Income £	Expenditure £	As at 31 March 2025 £
Unrestricted funds				
General:				
General unrestricted fund	2,511,006	163,892	(22,260)	2,652,638
Total funds	2,511,006	163,892	(22,260)	2,652,638

THE YADIRAN TRUST
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

	As at 1 April 2023	Income	Expenditure	As at 31 March 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	2,619,263	53,866	(162,123)	2,511,006
Total funds	<u>2,619,263</u>	<u>53,866</u>	<u>(162,123)</u>	<u>2,511,006</u>

11. Transactions with Trustees

No trustee expenses have been incurred.

12. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure, except for those disclosed in the Transactions with Trustees note.

THE YADIRAN TRUST
Detailed Statement of Financial Activities
For The Year Ended 31 March 2025

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Investments		
Bank interest receivable	163,892	53,298
	<u>163,892</u>	<u>53,298</u>
Other		
Rental and other income from property	-	568
	<u>-</u>	<u>568</u>
	163,892	53,866
EXPENDITURE ON:		
Charitable Activities:		
Promotion of medical and veterinary research and advancement of education		
Grants to institutions	(20,000)	(159,916)
Grants to individuals	-	(1,000)
Bank charges	(105)	(140)
Foreign exchange charges	(5)	-
Independent examiner's fees	(400)	(400)
Accountancy fees	(1,750)	(550)
Professional fees	-	(117)
	<u>(22,260)</u>	<u>(162,123)</u>
	(22,260)	(162,123)
NET INCOME/(EXPENDITURE)	<u>141,632</u>	<u>(108,257)</u>