

BEST BRITISH CENTRE

England & Wales · Charity number 1146026

Details

Other names EASTERN EUROPEAN CENTRE

Status Registered

Legal form Charitable company

Company number [07754089](#)

Registered 2012-02-21

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

Contact

Address 63 Malthouse Drive
Grays
Essex
RM17 5FG

Phone 07383001040

Email info.bestbritishcentre@gmail.com

Website www.bestbritishcentre.com

Activities

Objects: 1) THE PROMOTION OF EQUALITY AND DIVERSITY FOR THE PUBLIC BENEFIT BY BRINGING DIVERSE COMMUNITIES TOGETHER AND PROMOTING SOCIAL COHESION, IN PARTICULAR BUT NOT EXCLUSIVELY BY PROMOTING ACTIVITIES TO FOSTER UNDERSTANDING BETWEEN PEOPLE FROM DIVERSE BACKGROUNDS;2) THE PROMOTION OF SOCIAL INCLUSION, IN PARTICULAR BUT NOT EXCLUSIVELY AMONG FAMILIES AND ELDERLY PEOPLE FROM EASTERN EUROPE WHO ARE SOCIALLY EXCLUDED ON THE GROUNDS OF THEIR SOCIAL OR ECONOMIC POSITION THROUGH THE PROVISION OF:A) EDUCATION AND TRAINING IN THE ENGLISH LANGUAGE AND IN VOCATIONAL SKILLS;B) SOCIAL AND RECREATIONAL FACILITIES AND EVENTS INVOLVING THE LOCAL COMMUNITY.3) TO FURTHER OR BENEFIT THE RESIDENTS OF THE LONDON BOROUGH OF ENFIELD AND SURROUNDING AREAS, WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID RESIDENTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION LEISURE TIME OCCUPATION WITH THE OBJECTIVE OF IMPROVING THE CONDITIONS OF LIFE FOR THE RESIDENTS.IN FURTHERANCE OF THESE OBJECTS BUT NOT OTHERWISE, THE TRUSTEES SHALL HAVE POWER:TO ESTABLISH OR SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE AND TO MAINTAIN OR MANAGE OR CO-OPERATE WITH ANY STATUTORY AUTHORITY IN THE MAINTENANCE AND MANAGEMENT OF SUCH A CENTRE FOR ACTIVITIES PROMOTED BY THE CHARITY IN FURTHERANCE OF THE ABOVE OBJECTS.

Activities: Best British Centre is working with a wide range of children, families and elderly people from various backgrounds. The centre is engaging communities of London and surrounding regions in many diverse activities, events and projects, in the areas of culture, education, sport and social sphere.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** LOCAL
- Thurrock
- Throughout London

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-07-31 | £48,840 | £49,764 | - | - |
| 2024-07-31 | £49,845 | £47,650 | - | - |
| 2023-07-31 | £930 | £932 | - | - |
| 2022-07-31 | £38 | £30 | - | - |
| 2021-07-31 | £0 | £0 | - | - |
| 2020-07-31 | £0 | £0 | - | - |

Trustees

| Name | Role | Appointed |
|----------------------|------------|------------|
| LARYSA SUSHKOVA | | 2025-11-29 |
| Nataliia Trinkuniene | Vice-Chair | 2025-09-27 |

BEST BRITISH CENTRE

England & Wales - Charity number 1146026

Accounts

Company registration number: 07754089

Charity registration number: 1146026

Best British Centre

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 July 2025

Best British Centre

Contents

| | |
|--------------------------------------|------|
| Reference and Administrative Details | 1 |
| Trustees' Report | 2-4 |
| Independent Examiner's Report | 5 |
| Statement of Financial Activities | 6 |
| Balance Sheet | 7 |
| Notes to the Financial Statements | 8-12 |

Best British Centre
Reference and Administrative Details

| | |
|-----------------------------|---|
| Charity Registration Number | 1146026 |
| Company Registration Number | 07754089 |
| Registered Office | 63 Malthouse Drive Grays RM17 5FG |
| Independent Examiner | Mr Jevgenij Kravcenko |

Best British Centre

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 July 2025.

Objectives and activities

Objects and aims

The charities objectives are to promote equality and diversity for the public benefit by bringing various communities together and encouraging social cohesion, in particular but not exclusively by conducting activities to establish understanding and cultural exchange between people from diverse backgrounds.

Further, the charity strives to help those who are socially excluded on the grounds of their social or economic position through the provision of education and training, and social and recreational facilities and events involving a wide community.

The charity aims to:

- promote understanding, respect, and unity among people of different cultures and backgrounds by creating opportunities for meaningful interaction and cultural exchange,
- strengthen social cohesion by bringing diverse communities together through inclusive events and shared experiences
- support individuals facing social or economic disadvantage by offering access to education, training, and opportunities for personal and professional growth
- combat social exclusion by providing welcoming spaces, activities, and programs that empower individuals and encourage full participation in community life.

Objectives, strategies and activities

Expand activities

The trustees wished to expand provision of activities, such as provision of education and training, social and recreational facilities and events involving a wide community.

Sponsorship licence

Recognising the need for additional support, the charity was operating under the Sponsorship Licence and welcomed volunteers from abroad enhancing both the diversity and effectiveness of our team.

The charity carried out the following activities over the course of the year:

- providing free extracurricular classes for children in the areas of arts and crafts, dance, and performing arts;
- facilitating volunteer placements for individuals from abroad to come to the UK and support our work, as a licensed sponsor;
- offering free immigration advice and services, in accordance with our registration with the Immigration Advice Authority;
- assisting individuals with a range of general queries and support needs.

Best British Centre

Trustees' Report

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 20 March 2026 and signed on its behalf by:

G. Kursalina

.....

Mrs Gulnara Kursalina

Trustee

Best British Centre

Independent Examiner's Report to the trustees of Best British Centre ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

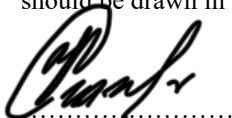
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of Best British Centre as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.



Jevgenij Kravcenko 2

28 May 2026

Best British Centre
Statement of Financial Activities for the Year Ended 31 July 2025
(Including Income and Expenditure Account and Statement of Total Recognised Gains
and Losses)

| | Note | Unrestricted funds £ | Total 2025 £ |
|------------------------------------|------|----------------------------|--------------------|
| Income and Endowments from: | | | |
| Donations and legacies | 3 | 43,587 | 43,587 |
| Other income | 4 | 5,253 | 5,253 |
| | | 48,840 | 48,840 |
| Expenditure on: | | | |
| Charitable activities | 5 | (49,764) | (49,764) |
| Total expenditure | | (49,764) | (49,764) |
| Net income | | (924) | (924) |
| Net movement in funds | | (924) | (924) |
| Reconciliation of funds | | | |
| Total funds brought forward | | 2,202 | 2,202 |
| Total funds carried forward | 11 | 1,278 | 1,278 |

| | Note | Unrestricted funds £ | Total 2024 £ |
|------------------------------------|------|----------------------------|--------------------|
| Income and Endowments from: | | | |
| Donations and legacies | 3 | 49,077 | 49,077 |
| Other income | | 768 | 768 |
| | | 49,845 | 49,845 |
| Expenditure on: | | | |
| Charitable activities | 5 | (47,650) | (47,650) |
| Total expenditure | | (47,650) | (47,650) |
| Net income | | 2,195 | 2,195 |
| Net movement in funds | | 2,195 | 2,195 |
| Reconciliation of funds | | | |
| Total funds brought forward | | 7 | 7 |
| Total funds carried forward | 11 | 2,202 | 2,202 |

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 11.

The notes on pages 8 to 12 form an integral part of these financial statements.

Best British Centre
(Registration number: 07754089)
Balance Sheet as at 31 July 2025

| | Note | 2025 £ | 2024 £ |
|---|------|-----------|-----------|
| Current Assents | | | |
| Debtors | 7 | 1,750 | 1,247 |
| Cash at bank and in hand | 8 | 51 | 2,095 |
| | | 1,801 | 3,342 |
| Creditors: Amounts falling due within one year | 9 | (523) | (1,140) |
| Net assets | | 1,278 | 2,202 |
| Funds of the charity: | | | |
| Unrestricted income funds | | | |
| Unrestricted funds | | (271) | 2,201 |
| Other reserves | | 1 | 1 |
| Total unrestricted funds | | (272) | 2,202 |
| Total funds | 11 | (272) | 2,202 |

For the financial year ending 31 July 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 6 to 13 were approved by the trustees, and authorised for issue on 20 March 2026 and signed on their behalf by:

G. Kursalina

.....

Mrs Gulnara Kursalina

Trustee

The notes on pages 8 to 12 form an integral part of these financial statements.

Best British Centre

Notes to the Financial Statements for the Year Ended 31 July 2025

1 Charity Status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

63 Malthouse Drive

Grays

RM17 5FG

These financial statements were authorised for issue by the trustees on 20 March 2026.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Best British Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Best British Centre

Notes to the Financial Statements for the Year Ended 31 July 2025

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Administrative costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

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

Notes to the Financial Statements for the Year Ended 31 July 2025

3 Income from donations and legacies

| | Unrestricted Funds General £ | Total Funds £ |
|----------------------------|---|------------------------------|
| Donations and legacies; | | |
| Donations from individuals | 43,587 | 43,587 |
| Total for 2025 | 43,587 | 43,587 |
| Total for 2024 | 49,077 | 49,077 |

4 Other income

| | Unrestricted Funds General £ | Total Funds £ |
|-----------------------|---|------------------------------|
| Fees and supplies | 5,253 | 5,253 |
| Total for 2025 | 5,253 | 5,253 |
| | | |

Other trading income comprises fees charged for consulting and administrative activities.

5 Expenditure on charitable activities

| | Unrestricted Funds General £ | Total Funds £ |
|-----------------------|---|------------------------------|
| Charity events | 45,423 | 45,423 |
| Administration costs | 4,341 | 4,341 |
| Total for 2025 | 49,764 | 49,764 |
| Total for 2024 | 47,650 | 47,650 |

In addition to the expenditure analysed above, there are also administration costs of £4,341 (2024 - £14,339) which relate directly to charitable activities.

Notes to the Financial Statements for the Year Ended 31 July 2025

6 Taxation

The charity is a registered charity and is therefore exempt from taxation.

7 Debtors

| | |
|---------------|------------------|
| | 2025 £ |
| Other debtors | 1,750 |
| | 1,750 |

8 Cash and cash equivalents

| | | |
|--------------|------------------|------------------|
| | 2025 £ | 2024 £ |
| Cash at bank | 51 | 2,095 |
| | 51 | 2,095 |

9 Creditors: amounts falling due within one year

| | |
|----------|------------------|
| | 2025 £ |
| Accruals | 523 |
| | 523 |

10 Reserves

| | | |
|------------------|----------------------------|-------------------|
| | Other Reserves £ | Total £ |
| At 1 August 2024 | (1) | (1) |
| At 31 July 2025 | (1) | (1) |
| | (1) | (1) |
| At 1 August 2023 | (1) | (1) |
| At 31 July 2024 | (1) | (1) |
| | (1) | (1) |

Notes to the Financial Statements for the Year Ended 31 July 2025

11 Funds

| | Balance at 1 August 2024 | Incoming resources | Resources expended | Balance at 31 July 2025 |
|---------------------------|-----------------------------|-----------------------|-----------------------|----------------------------|
| | £ | £ | £ | £ |
| Unrestricted funds | | | | |
| General | 2,202 | 43,587 | (44,511) | 1,278 |
| | 2,202 | 43,587 | (44,511) | 1,278 |

| | Balance at 1 August 2023 | Incoming resources | Resources expended | Balance at 31 July 2024 |
|---------------------------|-----------------------------|-----------------------|-----------------------|----------------------------|
| | £ | £ | £ | £ |
| Unrestricted funds | | | | |
| General | 7 | 49,077 | (46,882) | 2,202 |
| | 7 | 49,077 | (46,882) | 2,202 |

12 Analysis of net assets between funds

| | | |
|---------------------|---|--|
| | Unrestricted Funds General | Total funds at 31 July 2025 |
| | £ | £ |
| Current assets | 1,801 | 1,801 |
| Current liabilities | (523) | (523) |
| Total net assets | 1,278 | 1,278 |
| | Unrestricted Funds General | Total funds at 31 July 2024 |
| | £ | £ |
| Current assets | 2,202 | 2,202 |

13 Related party transactions

During the year the charity made the following related party transactions:

Trustees

The trustees provide short term loans to the charity from time to time to enable it to conduct its activities. On occasion, the charity lends cash with which to purchase goods or services for events, tutorial classes and other charitable activities. Such small, short-term loans are unsecured, interest free and repayable on demand.

BEST BRITISH CENTRE

England & Wales - Charity number 1146026

Accounts

Company registration number: 07754089

Charity registration number: 1146026

Best British Centre

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 July 2024

ION Accountancy Services LLP
Chartered Accountants
85 Great Portland Street
First Floor
London
W1W 7LT

Best British Centre

Contents

| | |
|--------------------------------------|---------|
| Reference and Administrative Details | 1 |
| Trustees' Report | 2 to 4 |
| Accountants' Report | 5 |
| Independent Examiner's Report | 6 |
| Statement of Financial Activities | 7 |
| Balance Sheet | 8 |
| Notes to the Financial Statements | 9 to 14 |

Best British Centre

Reference and Administrative Details

| | |
|------------------------------------|---|
| Charity Registration Number | 1146026 |
| Company Registration Number | 07754089 |
| Registered Office | 63 Malthouse Drive Grays RM17 5FG |
| Independent Examiner | Mr Jevgenij Kravcenko |
| Accountants | ION Accountancy Services LLP Chartered Accountants 85 Great Portland Street First Floor London W1W 7LT |

Best British Centre

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 July 2024.

Objectives and activities

Objects and aims

The charities objectives are to promote equality and diversity for the public benefit by bringing various communities together and encouraging social cohesion, in particular but not exclusively by conducting activities to establish understanding and cultural exchange between people from diverse backgrounds.

Further, the charity strives to help those who are socially excluded on the grounds of their social or economic position through the provision of education and training, and social and recreational facilities and events involving a wide community.

The charity aims to:

- promote understanding, respect, and unity among people of different cultures and backgrounds by creating opportunities for meaningful interaction and cultural exchange,
- strengthen social cohesion by bringing diverse communities together through inclusive events and shared experiences
- support individuals facing social or economic disadvantage by offering access to education, training, and opportunities for personal and professional growth
- combat social exclusion by providing welcoming spaces, activities, and programs that empower individuals and encourage full participation in community life.

Objectives, strategies and activities

Expand activities

The trustees wished to expand provision of activities, such as provision of education and training, social and recreational facilities and events involving a wide community.

Sponsorship licence

Recognising the need for additional support to meet our growing programme of activities, the charity successfully applied for a sponsorship licence from the UK immigration authorities to allow the charity to invite people from outside the UK to become involved in our activities. As a result, we began welcoming and sponsoring volunteers from abroad, enhancing both the diversity and effectiveness of our team.

The charity carried out the following activities over the course of the year:

- providing free extracurricular classes for children in the areas of arts and crafts, dance, and performing arts;
- facilitating volunteer placements for individuals from abroad to come to the UK and support our work, as a licensed sponsor;
- offering free immigration advice and services, in accordance with our registration with the Immigration Advice Authority;
- assisting individuals with a range of general queries and support needs.

Best British Centre

Trustees' Report

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 23 May 2025 and signed on its behalf by:

G Kursalina

G Kursalina (May 23, 2025 20:11 GMT+1)

.....
Mrs Gulnara Kursalina

Trustee

**Chartered Accountants' Report to the Trustees on the Preparation of the Unaudited
Statutory Accounts of
Best British Centre
for the Year Ended 31 July 2024**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Best British Centre for the year ended 31 July 2024 as set out on pages 7 to 14 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants of Scotland we are subject to its ethical and other professional requirements which are detailed at <https://www.icas.com/professional-resources/practice/support-and-guidance/framework-for-the-preparation-of-accounts-revised-june-2020>.

This report is made solely to the board of directors of Best British Centre, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Best British Centre and state those matters that we have agreed to state to the board of directors of Best British Centre, as a body, in this report, in accordance with the requirements of ICAS as detailed at <https://icas.com/icas-framework-preparation-of-accounts>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Best British Centre and its board of directors as a body for our work or for this report.

It is your duty to ensure that Best British Centre has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and of Best British Centre. You consider that Best British Centre is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Best British Centre. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

ION Chartered Accountants

ION Chartered Accountants (May 23, 2025 20:41 GMT+1)

.....

ION Accountancy Services LLP
Chartered Accountants
85 Great Portland Street
First Floor
London
W1W 7LT
23 May 2025

Best British Centre

Independent Examiner's Report to the trustees of Best British Centre ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of Best British Centre as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Jevgenij Kravcenko
Jevgenij Kravcenko (May 23, 2025 21:36 GMT+1)

.....
Jevgenij Kravcenko

23 May 2025

Best British Centre

Statement of Financial Activities for the Year Ended 31 July 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

| | Note | Unrestricted funds £ | Total 2024 £ |
|------------------------------------|------|----------------------------|---------------------|
| Income and Endowments from: | | | |
| Donations and legacies | 3 | 49,077 | 49,077 |
| Other income | 4 | <u>768</u> | <u>768</u> |
| Total income | | <u>49,845</u> | <u>49,845</u> |
| Expenditure on: | | | |
| Charitable activities | 5 | <u>(47,650)</u> | <u>(47,650)</u> |
| Total expenditure | | <u>(47,650)</u> | <u>(47,650)</u> |
| Net income | | <u>2,195</u> | <u>2,195</u> |
| Net movement in funds | | 2,195 | 2,195 |
| Reconciliation of funds | | | |
| Total funds brought forward | | <u>7</u> | <u>7</u> |
| Total funds carried forward | 13 | <u><u>2,202</u></u> | <u><u>2,202</u></u> |

| | Note | Unrestricted funds £ | Total 2023 £ |
|------------------------------------|------|----------------------------|--------------------|
| Income and Endowments from: | | | |
| Donations and legacies | 3 | <u>930</u> | <u>930</u> |
| Total income | | <u>930</u> | <u>930</u> |
| Expenditure on: | | | |
| Charitable activities | 5 | <u>(932)</u> | <u>(932)</u> |
| Total expenditure | | <u>(932)</u> | <u>(932)</u> |
| Net expenditure | | <u>(2)</u> | <u>(2)</u> |
| Net movement in funds | | (2) | (2) |
| Reconciliation of funds | | | |
| Total funds brought forward | | <u>8</u> | <u>8</u> |
| Total funds carried forward | 13 | <u><u>6</u></u> | <u><u>6</u></u> |

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2023 is shown in note 13.

The notes on pages 9 to 14 form an integral part of these financial statements.

Best British Centre

(Registration number: 07754089)

Balance Sheet as at 31 July 2024

| | Note | 2024 £ | 2023 £ |
|---|------|----------------|-----------|
| Current assets | | | |
| Debtors | 9 | 1,247 | - |
| Cash at bank and in hand | 10 | <u>2,095</u> | <u>6</u> |
| | | 3,342 | 6 |
| Creditors: Amounts falling due within one year | | | |
| | 11 | <u>(1,140)</u> | <u>-</u> |
| Net assets | | | |
| | | <u>2,202</u> | <u>6</u> |
| Funds of the charity: | | | |
| Unrestricted income funds | | | |
| Unrestricted funds | | 2,201 | 5 |
| Other reserves | | <u>1</u> | <u>1</u> |
| Total unrestricted funds | | <u>2,202</u> | <u>6</u> |
| Total funds | 13 | <u>2,202</u> | <u>6</u> |

For the financial year ending 31 July 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 7 to 14 were approved by the trustees, and authorised for issue on 23 May 2025 and signed on their behalf by:

G Kursalina
G Kursalina (May 23, 2025 20:11 GMT+1)

.....
Mrs Gulnara Kursalina
Trustee

The notes on pages 9 to 14 form an integral part of these financial statements.

Best British Centre

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

1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

63 Malthouse Drive

Grays

RM17 5FG

These financial statements were authorised for issue by the trustees on 23 May 2025.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Best British Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Best British Centre

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

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

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

Best British Centre

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

3 Income from donations and legacies

| | Unrestricted funds General £ | Total funds £ |
|----------------------------|---|------------------------------|
| Donations and legacies; | | |
| Donations from individuals | 49,077 | 49,077 |
| Total for 2024 | 49,077 | 49,077 |
| Total for 2023 | 930 | 930 |

4 Other income

| | Unrestricted funds General £ | Total funds £ |
|-----------------------|---|------------------------------|
| Fees and supplies | 768 | 768 |
| Total for 2024 | 768 | 768 |

Other trading income comprises fees charged for consulting and administrative activities.

5 Expenditure on charitable activities

| | Note | Unrestricted funds General £ | Total funds £ |
|-----------------------------|-------------|---|------------------------------|
| Charity events | | 32,580 | 32,580 |
| Grant funding of activities | | 731 | 731 |
| Governance costs | 6 | 14,339 | 14,339 |
| Total for 2024 | | 47,650 | 47,650 |
| Total for 2023 | | 932 | 932 |

**Total
expenditure
£**

In addition to the expenditure analysed above, there are also governance costs of £14,339 (2023 - £932) which relate directly to charitable activities. See note 6 for further details.

Best British Centre

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

6 Analysis of governance and support costs

Governance costs

| | Unrestricted funds General £ | Total funds £ |
|------------------------|---|------------------------------|
| Legal fees | 4,263 | 4,263 |
| Other governance costs | 10,076 | 10,076 |
| Total for 2024 | <u>14,339</u> | <u>14,339</u> |
| Total for 2023 | <u>932</u> | <u>932</u> |

Best British Centre

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

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

9 Debtors

| | |
|---------------|--------------|
| | 2024 |
| | £ |
| Other debtors | <u>1,247</u> |

10 Cash and cash equivalents

| | | |
|--------------|--------------|-------------|
| | 2024 | 2023 |
| | £ | £ |
| Cash at bank | <u>2,095</u> | <u>6</u> |

11 Creditors: amounts falling due within one year

| | |
|----------|--------------|
| | 2024 |
| | £ |
| Accruals | <u>1,140</u> |

12 Reserves

| | Other reserves £ | Total £ |
|------------------|---------------------------------|--------------------|
| At 1 August 2023 | <u>(1)</u> | <u>(1)</u> |
| At 31 July 2024 | <u>(1)</u> | <u>(1)</u> |
| | Other reserves £ | Total £ |
| At 1 August 2022 | <u>(1)</u> | <u>(1)</u> |
| At 31 July 2023 | <u>(1)</u> | <u>(1)</u> |

Best British Centre

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

13 Funds

| | Balance at 1 August 2023 £ | Incoming resources £ | Resources expended £ | Balance at 31 July 2024 £ |
|--|----------------------------------|----------------------------|----------------------------|---------------------------------|
|--|----------------------------------|----------------------------|----------------------------|---------------------------------|

Unrestricted funds

| | | | | |
|---------|---|--------|----------|-------|
| General | 7 | 49,077 | (46,882) | 2,202 |
|---------|---|--------|----------|-------|

| | Balance at 1 August 2022 £ | Incoming resources £ | Resources expended £ | Balance at 31 July 2023 £ |
|--|----------------------------------|----------------------------|----------------------------|---------------------------------|
|--|----------------------------------|----------------------------|----------------------------|---------------------------------|

Unrestricted funds

| | | | | |
|---------|---|-----|-------|---|
| General | 8 | 930 | (932) | 6 |
|---------|---|-----|-------|---|

14 Analysis of net assets between funds

| | Unrestricted funds General £ | Total funds at 31 July 2024 £ |
|---------------------|---------------------------------------|--|
| Current assets | 3,342 | 3,342 |
| Current liabilities | (1,140) | (1,140) |
| Total net assets | 2,202 | 2,202 |
| | Unrestricted funds General £ | Total funds at 31 July 2023 £ |
| Current assets | 6 | 6 |

15 Related party transactions

During the year the charity made the following related party transactions:

Trustees

The trustees provide short term loans to the charity from time to time to enable it to conduct its activities. On occasion, the charity lends cash to the trustees with which to purchase goods or services for events, tutorial classes and other charitable activities. Such small, short-term loans are unsecured, interest free and repayable on demand. At the balance sheet date the amount due from Trustees was £918 (2023 - £Nil).