

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

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**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**

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

|   | <b>Notes</b> | <b>2023</b><br>£        | <b>2022</b><br>£        |
|---|--------------|-------------------------|-------------------------|
| <b>Fixed assets</b>                                   |              |                         |                         |
| Tangible assets                                       | 3            | <u>478,138</u>          | <u>478,966</u>          |
| <b>Current assets</b>                                 |              |                         |                         |
| 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               |
| <b>Creditors: amounts falling due within one year</b> |              |                         |                         |
|   | 5            | <u>(1,165,022)</u>      | <u>(1,164,235)</u>      |
| <b>Net current assets</b>                             |              | <u>1,116,073</u>        | <u>1,122,075</u>        |
| <b>Net assets</b>                                     |              | <u><u>1,594,211</u></u> | <u><u>1,601,041</u></u> |
| <b>Capital and reserves</b>                           |              |                         |                         |
| Profit and loss account                               |              | 1,594,211               | 1,601,041               |
| <b>Shareholder's funds</b>                            |              | <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**

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

| <b>3 Tangible fixed assets</b> | <b>Land and<br/>buildings<br/>£</b> | <b>Plant and<br/>machinery<br/>etc<br/>£</b> | <b>Total<br/>£</b> |
|--------------------------------|-------------------------------------|--|--------------------|
| <b>Cost</b>                    |                                     |  |                    |
| 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>     |
| <b>Depreciation</b>            |                                     |  |                    |
| 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>      |
| <b>Net book value</b>          |                                     |  |                    |
| 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>     |

| <b>4 Debtors</b>               | <b>2023<br/>£</b> | <b>2022<br/>£</b> |
|--------------------------------|-------------------|-------------------|
| 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>  |

| <b>5 Creditors: amounts falling due within one year</b> | <b>2023<br/>£</b> | <b>2022<br/>£</b> |
|---|-------------------|-------------------|
| 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*

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

|                                  | <b>2023</b>    | <b>2022</b>    |
|----------------------------------|----------------|----------------|
|                                  | <b>£</b>       | <b>£</b>       |
| <b>Sales</b>                     |                |                |
| Sales                            | <u>107,995</u> | <u>149,830</u> |
| <b>Administrative expenses</b>   |                |                |
| 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> |