

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)

CONTENTS

FOR THE YEAR ENDED 31 MARCH 2025

Trustees' Report

Independent Examiner's Report

Statement of Financial Activities

Balance Sheet

Notes to the Financial Statements

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	-