

# **Birds of Paradise (TJ)**

**Report and financial statements**

**For the period ended 31 August 2020**

**Birds of Paradise (TJ)**  
**Charity Reference Number: 1144208**  
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**Birds of Paradise (TJ)**  
**Reference and administrative details**  
**for the period ended 31 August 2020**

Charity Registration No: 1144208

Principal Office: Birds of Paradise (TJ)  
179 Pringle Street  
Blackburn  
Lancashire  
BB1 1SF

Trustees: Zubair Mangera  
Ismail Kathrada  
Rubena Patel  
Fatima Patel

Bankers: Royal Bank of Scotland  
58-62 King William Street  
Blackburn  
Lancashire  
BB1 7HU

Accountants: H&A Consultancy Services Ltd  
Ground Floor Front  
185 Audley Range  
Blackburn  
Lancashire  
BB1 1TH

**Birds of Paradise (TJ)**  
**Charity Reference Number: 1144208**

**Trustee's Annual Report**  
**for the period ended 31 August 2020**

The Trustees present their report and accounts for the period ended 31 August 2020.

**Principal Activity and Objectives**

The principal activity of the charity in the year under review was to provide religious education to special educational needs (SEN) children and adults.

The objectives, as defined by the Charity Constitution, are:

1. To advance the education of children of all ages particularly those with special educational needs, by providing and assisting in the provision of facilities and services to meet their educational, developmental and social welfare needs so that they can achieve their full potential.
2. To advance the education of the public in relation to special educational needs.
3. The promotion of social inclusion among children with special educational needs and their families by:
  - a) providing education and information to support and enable them to maximise their children's educational opportunities;
  - b) raising public awareness of the issues affecting children with special educational needs and their families;
  - c) providing workshops, forums and general support.
4. To promote such other exclusively charitable purposes as the trustees see fit, provided that they are regarded as charitable by the law of England and Wales.

**Structure, Governance and Management**

The Constitution was adopted 1st September 2007 and the charity consist of 4 trustees. Trustees are appointed or reappointed at the Annual General Meeting held annually in September.

**Achievements and performance**

The charity has been able to continue to provide regular religious education for SEN children and adults. It has also help other organisations with similar aims and objectives.

Our total income for the financial year was £50,339 (2019: £95,580).

**Future Plans**

The charity is continuing to work towards establishing a purpose built centre. In addition, the charity has trained numerous teachers in SEN.

**Risk management**

The trustees actively review the major risk which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined the operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

**Birds of Paradise (TJ)**  
**Charity Reference Number: 1144208**

**Trustee's Annual Report**  
**for the period ended 31 August 2020**

**Financial Review**

The main source of the charity's income is via donations received from public and regular donors via the charity website. The charity also has a credit balance at the bank, which is available for use by the trustees for everyday expenses like stationery, advertising and travel costs. These funds are also available to support other similar charities.

The Reserve Fund represents unrestricted funds and restricted funds. The Trustees aim to maintain sufficient reserves so as to give flexibility to cover temporary timing differences for donations received, adequate working capital for core costs and which will allow them to respond quickly to the needs of the Charity.

**Project report April 2019 – August 2020**

To promote the inclusion of individuals with SEND within our communities, primarily to meet their holistic needs, which includes a focus on their religious and cultural requirements, Tuyoorul Jannah was set up in 2007. Initially, it began as an afterschool club run once a week and soon snowballed, to Alhumdulillah include, learners from a variety of backgrounds and age ranges, with sessions being held on a daily basis.

Our current intake comprises of both male and female learners aged from 4 upwards – with our oldest service user shortly turning 42 inshaAllah! We believe nothing should be a barrier to learning and cater for a wide variety of needs. These range from neurological conditions such as dyslexia, dyspraxia and autism to physical impairments such as nystagmus, muscular dystrophy and cerebral palsy to name but a few. We strongly believe in Einsteins quote 'Everybody is a genius. But if you judge a fish by its ability to climb a tree, It will live its whole life believing that it is stupid' and as such try to work with the strengths of each individual we have the privilege to serve, to bring out their 'genius'. Alhumdulillah with this 'can do' philosophy and our unique way of teaching, Alhumdulillah to date 47 of our learners have progressed onto mainstream madrasah with Tuyoorul Jannah providing them with the springboard to build a firm foundation for their futures.

Throughout the years alongside their Islamic education we have organised and carried out a plethora of activities to aid with the holistic development of our learners and allow them to make a positive contribution to the society in which they live. In addition to this we have also participated and held a number of events in the community to raise awareness of SEND. Examples of some of these include: Teacher training, raising SEND awareness, fundraising and working in partnership with other organisations.

**Financial year ending 2020**

**New admissions**

The new admissions have now taken our total of students to 48 reaching out maximum capacity at the current site.

**Teacher Training programme**

In the financial year ending April 2020, 83 teachers were provided with our SEND Teacher training. This was provided locally in Blackburn, Gloucester, Birmingham and Huddersfield. Consequently a specific SEND provision was opened in Birmingham.

**Birds of Paradise (TJ)**  
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**Trustee's Annual Report**  
**for the period ended 31 August 2020**

**Financial year ending 2021**

Due to the current global pandemic of COVID 19 services in the financial year 2020-21 have been limited to online sessions only. However this has enabled us to grow our online presence more and opened the potential to provide our services virtually to a wider audience.

**Trustees' responsibilities**

The Charities Act require 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 surplus of the charity for that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in existence

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the trust. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 5 March 2021 and signed on its behalf by:



Zubair Mangera  
Trustee



Ismail Kathrada  
Trustee

**Birds of Paradise (TJ)**

**Charity Reference Number: 1144208**

**Independent Examiner's Statement, Report and Opinion on the Accounts**

I report on the accounts of the charity for the period ended 31 August 2020.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this period under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145 (5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

**Basis of 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 those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the 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 statement below.

**Independent Examiner's Statement**

In connection with my examination, no material matters have come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; and
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

I Mulla (AFA MIPA) for and behalf of  
H&A Consultancy Services Ltd  
Ground Floor Front  
185 Audley Range  
Blackburn  
Lancashire  
BB1 1TH

5 March 2021

**Birds of Paradise (TJ)**  
**Charity Reference Number: 1144208**  
**Statement of Financial Activities**  
**for the period ended 31 August 2020**

		<b><u>Unrestricted</u></b>	<b><u>Restricted</u></b>		
		<b><u>Funds</u></b>	<b><u>Funds</u></b>	<b><u>Total</u></b>	<b><u>Total</u></b>
		<b><u>2020</u></b>	<b><u>2020</u></b>	<b><u>2020</u></b>	<b><u>2019</u></b>
		<b><u>£</u></b>	<b><u>£</u></b>	<b><u>£</u></b>	<b><u>£</u></b>
<b><u>Incoming resources from generated funds</u></b>					
Donations received		1,398	31,846	33,244	78,663
Gift Aid		1,677	-	1,677	789
Student Fees		13,845		13,845	12,920
Training		-	1,305	1,305	3,190
Local Council Grant		-	200	200	-
Interest received		68		68	18
		<u>16,988</u>	<u>33,351</u>	<u>50,339</u>	<u>95,580</u>
<b><u>Resources expended</u></b>					
Charitable activities	2	10,510	507	11,017	16,226
Governance costs	3	375	-	375	325
		<u>10,885</u>	<u>507</u>	<u>11,392</u>	<u>16,551</u>
<b><u>Net incoming/(outgoing) resources for the year</u></b>					
		<u>6,103</u>	<u>32,844</u>	<u>38,947</u>	<u>79,029</u>
<b><u>Total funds brought forward at 2 April 2019</u></b>					
		<u>26,300</u>	<u>74,030</u>	<u>100,330</u>	<u>21,301</u>
<b><u>Total funds carried forward at 31 August 2020</u></b>					
		<u>32,403</u>	<u>106,874</u>	<u>139,277</u>	<u>100,330</u>

There are no gains or losses other than those recognised in the Statement of Financial Activities

All incoming resources and resources expended are derived from continuing activities

The notes attached on pages 8 to 10 form part of these accounts



**Birds of Paradise (TJ)**  
**Charity Reference Number: 1144208**  
**Balance Sheet**  
**as at 31 August 2020**

	Notes	<u>2020</u> <u>£</u>	<u>2019</u> <u>£</u>
<b>Current assets</b>			
Cash at bank and in hand		139,627	100,655
		<u>139,627</u>	<u>100,655</u>
<b>Current liabilities</b>			
Other liabilities and accruals	4	350	325
		<u>350</u>	<u>325</u>
<b>Net current assets</b>		139,277	100,330
<b>Net assets</b>		<u>139,277</u>	<u>100,330</u>
<b>Funded by</b>			
Restricted Funds		106,874	74,030
Unrestricted Funds		32,403	26,300
<b>Total Funds</b>		<u>139,277</u>	<u>100,330</u>

Approved by the trustees on 5 March 2021 and signed on its behalf by:

*zmangera*

Zubair Mangera  
Trustee

*I Kathrada*

Ismail Kathrada  
Trustee

**Birds of Paradise (TJ)**  
**Charity Reference Number: 1144208**  
**Notes to the Accounts**  
**for the period ended 31 August 2020**

**1 Accounting policies**

**Basis of preparation**

The accounts have been prepared under the historical cost convention.

The Charity has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it is a small charity.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Charities Act 2011.

**Recognition of incoming resources**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**Incoming resources with related expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the coming resources and related expenditure are reported gross in the SoFA.

**Grants and donations**

Grants and donations are only included in the SoFA when the charity has been given notification of entitlement is received and the amount receivable can be measured with sufficient reliability.

**Tax reclaims on donations and gifts**

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

**Gift in kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

**Donated services and facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

**Volunteer help**

The value of any voluntary help received is not included in the accounts.

**Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

**Birds of Paradise (TJ)**  
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**Notes to the Accounts**  
**for the period ended 31 August 2020**

### Tangible fixed assets

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

Plant and machinery	25% reducing balance
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## Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

## Creditors

Creditors and provision are measured and accounted for in accordance with usually accepted accruals principles.

## Taxation

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applied towards the charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

2	Charitable activities	Unrestricted	Restricted		
		Funds	Funds	Total	Total
		2020	2020	2020	2019
		£	£	£	£
	Employee costs:				
	Wages and subcontractor	3,429	-	3,429	4,099
		<u>3,429</u>	<u>-</u>	<u>3,429</u>	<u>4,099</u>
	Premises costs:				
	Rent	2,736	-	2,736	2,717
		<u>2,736</u>	<u>-</u>	<u>2,736</u>	<u>2,717</u>
	General administrative expenses:				
	Stationery and resources	1,587	-	1,587	586
	Telephone and internet	41	-	41	114
	Insurance	414	-	414	414
	Event costs	873	200	1,073	251
	Travel and subsistence	4	-	4	3
		<u>2,919</u>	<u>200</u>	<u>3,119</u>	<u>1,368</u>
	Legal and professional costs:				
	Professional fees	1,426	307	1,733	8,042
		<u>1,426</u>	<u>307</u>	<u>1,733</u>	<u>8,042</u>
	<b>Total</b>	<u>10,510</u>	<u>507</u>	<u>11,017</u>	<u>16,226</u>

**Birds of Paradise (TJ)**  
**Charity Reference Number: 1144208**  
**Notes to the Accounts**  
**for the period ended 31 August 2020**

3 Governance	<u>Unrestricted</u>	<u>Restricted</u>		
	<u>Funds</u>	<u>Funds</u>	<u>Total</u>	<u>Total</u>
	<u>2020</u>	<u>2020</u>	<u>2020</u>	<u>2019</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Accountants fees	375	-	375	325
	<u>375</u>	<u>-</u>	<u>375</u>	<u>325</u>

4 Creditors: amounts falling due within one year		<u>Total</u>	<u>Total</u>
		<u>2020</u>	<u>2019</u>
		<u>£</u>	<u>£</u>
Other creditors		350	325
		<u>350</u>	<u>325</u>