

Birds of Paradise (TJ)

Report and financial statements

for the year ended 31 August 2023

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

	<u>Page</u>
Reference and administrative details	1
Trustees' Report	2-5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the accounts	9-11

Birds of Paradise (TJ)
Reference and administrative details
for the year ended 31 August 2023

Charity Registration No: 1144208

Principal Office: Birds of Paradise (TJ)
4 Cadshaw Close
Blackburn
Lancashire
BB1 8RN

Trustees: Zubair Mangera
Ismail Kathrada
Rubena Mangera
Fatima Patel

Bankers: Royal Bank of Scotland
35 King William Street
Blackburn
Lancashire
BB1 7HU

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

Trustee's Annual Report
for the year ended 31 August 2023

The Trustees present their report and accounts for the year ended 31 August 2023.

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

Please see below Project report for September 2022 to August 2023

Our total income for the financial year was £103,762 (2022: £184,390).

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.

Trustee's Annual Report
for the year ended 31 August 2023

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 September 2022 - August 2023

Tuyoorul Jannah was established to promote the inclusion of individuals with SEND within the community. Since its inception in 2007, it has followed a person-centred approach to meet the holistic needs of learners, including a focus on their religious and cultural requirements. Initially, commencing as a small weekly afterschool club for 6 learners the organisation has grown and now serves learners from a variety of backgrounds and age ranges, with sessions being held on a daily basis. The current intake comprises of both male and female learners aged from the age of 5 upwards. There is no upper age limit with the eldest service user currently in his late 40s. 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 Einstein's 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'.

2022-2023 has been a milestone year for Tuyoorul Jannah where we marked a year since purchasing the Shearbrook site. It was also the start of fostering a new relationship with the Berkane institute in Morocco which caters for individuals with special needs – particularly from impoverished backgrounds. Three of the trustees flew out for a visit at their own personal costs and it was a wonderful opportunity to share good practice, as well as discuss common challenges experienced by both TJ and the Berkane school as well as solutions to overcome them for. In addition to the international visit, we continued with our aim to raise awareness of SEND within the community at a national level through our training programmes as well as at a regional level, by serving and supporting our local communities.

Some of the highlights of our academic year at Tuyoorul Jannah (TJ) are listed below:

Date	Summary
31/10/2022	World Jellyfish Day- celebrating creation and Arabic alphabet 'jeem'
21/12/2022	SEND Teacher training course delivered by TJ and hosted by Al Iman Institute Berkshire
23/11/2022	Remembrance of Allah week- Students made Tasbeehs and used aids to learn sequence of Salah.
24/12/2022	One year since the purchase of first SEND Madrasah building
02/01/2023	New Year- ditch the debt campaign reminder.
15/01/2023	Sunnah Morning routine week- using visual aids to learn about the Prophets morning Sunnahs.
21/01/2023	Etiquettes of Eating week- learning the Sunnahs of eating

Trustee's Annual Report
for the year ended 31 August 2023

18/02/2023	SEND Teacher training course delivered by TJ and hosted by Lanarkshire Central Mosque Scotland
11/02/2023	Clean our classrooms day- local volunteers came and helped move furniture to create new classrooms at St Marys.
02/03/2023	Aqsa learning week-Learning about Masjid Al Aqsa and the story of Miraaaj and Israa
18/03/2023	Preparation for Ramadhaan week
26/03/2023	Celebration of Purple day (epilepsy awareness).
02/04/2023	Launch of 'Open doors' campaign to aid the renovation at the new building.
04/04/2023	Launch of 'In Loving Memory' campaign to aid renovation of the new building
06/04/2023	Launch of 'Three Things Thursday' campaign to support renovation.
08/04/2023	Students have made Eid cards to give to refugees.
11/04/2023	£1,197 kindly received from the community at Beardwood Musalla Blackburn.
11/04/2023	Launch of 'Wishful Wednesday' campaign to support renovation.
21/04/2023- 22/04/2023	Eid Salah for the SEND Community and their families with refreshment and fun activities.
01/05/2023	£615 kindly received from the Blackburn Muslim Community admin team.
04/05/2023	Learning about sharing week- Al Wadood activities
07/05/2023	Working in partnership with Blackburn shoebox for Syria, the children made shoeboxes for the children in Syria.
09/05/2023	Commencement of 'stripping out' work at new start- renovations are under way
12/05/2023	Launch of 'Fiver Friday' to support renovations
21/05/2023	Open Day- invite to the community to see the progress of renovations.
31/05/2023	Visit to a SEND school in Berkane, Morocco supporting with provisions of 100 packs for pupils
25/06/2023	Partnership with The Connect Hub UK to celebrate refugee week and support the vulnerable.
19/06/2023	Local volunteers helped to clear out ground at the new site
22/06/2023	Roof repair project due to roof damage at the new site
25/06/2023	Eid Al Adha Salah combined with students learning about Hajj
03/07/2023	Islamic Art week- different types of Islamic Art
09/07/2023	Ash Shakoore week- Learning about thankfulness to our parents
18/07/2023	Plastic Free July- learning about importance of recycling in Islam.
27/07/2023	Indonesia charity trip to help individuals who are vulnerable as part of the wider SEND community.

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

Birds of Paradise (TJ)
Charity Reference Number: 1144208



Trustee's Annual Report
for the year ended 31 August 2023

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 25 July 2024 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 year ended 31 August 2023.

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

25 July 2024

Birds of Paradise (TJ)
Charity Reference Number: 1144208
Statement of Financial Activities
for the year ended 31 August 2023

		<u>Unrestricted</u>	<u>Restricted</u>		
		<u>Funds</u>	<u>Funds</u>	<u>Total</u>	<u>Total</u>
		<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2022</u>
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>Incoming resources from generated funds</u>					
Donations received		3,621	71,559	75,180	172,166
Gift Aid		5,735	-	5,735	8,110
Student Fees		18,929	-	18,929	4,025
Training		3,503	-	3,503	-
Interest received		415	-	415	89
		32,203	71,559	103,762	184,390
<u>Resources expended</u>					
Charitable activities	2	22,807	-	22,807	14,212
Governance costs	3	720	-	720	720
		23,527	-	23,527	14,932
<u>Net income/(loss) for the year</u>					
		8,676	71,559	80,235	169,458
Transfer between funds	4	(7,687)	7,687	-	-
		989	79,246	80,235	169,458
<u>Movement in funds</u>					
<u>Reconciliation of funds</u>					
Total funds brought forward at 1 September 2022		42,125	270,347	312,472	143,014
Total funds carried forward at 31 August 2023		43,114	349,593	392,707	312,472

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 9 to 11 form part of these accounts

Birds of Paradise (TJ)
Charity Reference Number: 1144208
Balance Sheet
as at 31 August 2023

	Notes	<u>2023</u> <u>£</u>	<u>2022</u> <u>£</u>
Fixed assets			
Tangible assets	5	449,093	340,943
Current assets			
Cash at bank and in hand		43,834	74,749
		<u>43,834</u>	<u>74,749</u>
Current liabilities			
Other liabilities and accruals	6	100,220	103,220
		<u>100,220</u>	<u>103,220</u>
Net current assets		(56,386)	(28,471)
Net assets		<u>392,707</u>	<u>312,472</u>
Funded by			
Restricted Funds		349,593	270,347
Unrestricted Funds		43,114	42,125
Total Funds		<u>392,707</u>	<u>312,472</u>

Approved by the trustees on 25 July 2024 and signed on its behalf by:

Zubair Mangera
Trustee

Ismail Kathrada
Trustee

Birds of Paradise (TJ)
Charity Reference Number: 1144208
Notes to the Accounts
for the year ended 31 August 2023

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)
Charity Reference Number: 1144208
Notes to the Accounts
for the year ended 31 August 2023

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
Land and Property	

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	<u>Unrestricted</u>	<u>Restricted</u>		
	<u>Funds</u>	<u>Funds</u>	<u>Total</u>	<u>Total</u>
	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Employee costs:				
Wages and subcontractor	6,067	-	6,067	2,448
	<u>6,067</u>	<u>-</u>	<u>6,067</u>	<u>2,448</u>
Premises costs:				
Rent	1,143		1,143	-
Cleaning	-	-	-	680
	<u>1,143</u>	<u>-</u>	<u>1,143</u>	<u>680</u>
General administrative expenses:				
Stationery and resources	3,001	-	3,001	1,796
Light and heat	10,161	-	10,161	1,232
Travel and subsistence	677	-	677	581
Repairs and maintenance	113	-	113	1,782
Bank charges	40	-	40	40
	<u>13,992</u>	<u>-</u>	<u>13,992</u>	<u>5,431</u>
Legal and professional costs:				
Professional fees	1,605	-	1,605	5,653
	<u>1,605</u>	<u>-</u>	<u>1,605</u>	<u>5,653</u>
Total	<u>22,807</u>	<u>-</u>	<u>22,807</u>	<u>14,212</u>

Birds of Paradise (TJ)
Charity Reference Number: 1144208
Notes to the Accounts
for the year ended 31 August 2023

3 Governance	<u>Unrestricted</u>	<u>Restricted</u>		
	<u>Funds</u>	<u>Funds</u>	<u>Total</u>	<u>Total</u>
	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Accountants fees	720	-	720	720
	<u>720</u>	<u>-</u>	<u>720</u>	<u>720</u>

4 Transfer between funds

£7,687 was transferred from unrestricted to restricted funds during the year (2022 : £nil).

5 Tangible fixed assets

	<u>Land and Buildings</u>	<u>Total</u>
	<u>£</u>	<u>£</u>
Cost		
At 1 September 2022	340,943	340,943
Additions	108,150	108,150
At 31 August 2023	<u>449,093</u>	<u>449,093</u>
Depreciation		
At 1 September 2022	-	-
Charge for the period	<u>-</u>	<u>-</u>
At 31 August 2023	<u>-</u>	<u>-</u>
Net book value		
At 31 August 2022	340,943	340,943
At 31 August 2023	<u>449,093</u>	<u>449,093</u>

6	<u>Total</u>	<u>Total</u>
	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>
Accruals	720	720
Interest free loans	99,500	102,500
	<u>100,220</u>	<u>103,220</u>