

# **Birds of Paradise (TJ)**

**Report and financial statements**

**for the year ended 31 August 2024**

**Birds of Paradise (TJ)**  
**Charity Reference Number: 1144208**  
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**Birds of Paradise (TJ)**  
**Reference and administrative details**  
**for the year ended 31 August 2024**

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 2024**

The Trustees present their report and accounts for the year ended 31 August 2024.

**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 2023 to August 2024

Our total income for the financial year was £109,526 (2023: £103,762).

**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 2024**

**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.

**Overview of Engagement and Impact**

Birds of Paradise has successfully delivered a variety of programs between, campaigns, and community engagement initiatives between July 2023 – Aug 2024. These efforts have focused on educational activities, international collaborations, fundraising, and facility improvements, all aimed at enhancing the experience and opportunities for individuals with SEND.

**Educational Initiatives**

Throughout the reporting period, students have participated in enriching activities designed to deepen their understanding of Islamic values, personal development, and global issues. Key topics include:

- **Islamic Studies:** Learning about the 99 Names of Allah, Ash Shakoor and thankfulness, Salah, Islamic Art, and the importance of kindness.
- **Practical Learning:** Workshops on brushing teeth, plastic-free lifestyles, recycling, animal care, and Hajj practices.
- **Community Awareness:** Observance of Deaf Awareness Week, World Down Syndrome Awareness Month, Autism Acceptance Week, and World Kindness Day.

**Charitable and Fundraising Campaigns**

Several successful fundraising campaigns have taken place, ensuring sustainability and expansion:

- **Facility Development:** The Roof Repair Project, Underfloor Heating Installation, and Swiss Oak Room Campaign supported infrastructure improvements.
- **Creative Giving:** Ramadhan Fiver Challenge, Super Special £7 Campaign, Ten for SEN, Kit a Classroom, and Soundwaves of Sadaqah raised funds through unique donation models.
- **In Loving Memory Initiative:** Launched to provide long-term support in honor of donors' loved ones.

**International Collaborations and Outreach**

- **Indonesia:** Founders visited SEND organizations, and donations were delivered to Randa and Suhandi.
- **Canada:** SEND awareness training and teacher workshops conducted.
- **Qatar:** Visit to a SEN school for learning different educational setups.
- **Morocco:** Handmade cards delivered in collaboration with Benefit Mankind.

**Trustee's Annual Report**  
**for the year ended 31 August 2024**

**Community and Volunteer Engagement**

- EE and BT Volunteers: Assisted in clearing the garden and widening the entrance.
- Pony Club UK: Organized an interactive session for students.
- One Voice Celebration: A gathering to recognize efforts and milestones in the SEND community.
- Bag a Bargain Event: A creative fundraising initiative supporting renovations.

**Facility Enhancements**

- Furniture and Space Improvements: Entrance widened, furniture removed, and tiles donated by Heritage Tiles.
- TJ Preloved Popup Toy Shop: Launched to repurpose toys and promote sustainability.

**Conclusion**

The variety of activities in this period demonstrates Birds of Paradise's unwavering commitment to fostering inclusive education, international collaboration, and community support. The organization's ability to implement innovative fundraising strategies, engage volunteers, and expand its influence both locally and abroad highlights its growing impact in the SEND sector.

**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 18 June 2025 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 2024.

**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

18 June 2025

**Birds of Paradise (TJ)**  
**Charity Reference Number: 1144208**  
**Statement of Financial Activities**  
**for the year ended 31 August 2024**

|   |   | <b><u>Unrestricted</u></b><br><b><u>Funds</u></b><br><b><u>2024</u></b><br><b><u>£</u></b> | <b><u>Restricted</u></b><br><b><u>Funds</u></b><br><b><u>2024</u></b><br><b><u>£</u></b> | <b><u>Total</u></b><br><b><u>2024</u></b><br><b><u>£</u></b> | <b><u>Total</u></b><br><b><u>2023</u></b><br><b><u>£</u></b> |
|---|---|--|--|--|--|
| <b><u>Incoming resources from generated funds</u></b> |   |  |  |  |  |
| Donations received                                    |   | 19,719   | 64,808   | 84,527   | 75,180   |
| Gift Aid  |   | 4,178  | -  | 4,178  | 5,735  |
| Student Fees  |   | 21,492   | -  | 21,492   | 18,929   |
| Training  |   | -  | -  | -  | 3,503  |
| Room hire   |   | 270  | -  | 270  | -  |
| Interest received                                     |   | 408  | -  | 408  | 415  |
|   |   | <b>46,067</b>  | <b>64,808</b>  | <b>110,875</b>   | <b>103,762</b>   |
| <b><u>Resources expended</u></b>                      |   |  |  |  |  |
| Charitable activities                                 | 2 | 27,294   | 1,349  | 28,643   | 22,807   |
| Governance costs                                      | 3 | 780  | -  | 780  | 720  |
|   |   | <b>28,074</b>  | <b>1,349</b>   | <b>29,423</b>  | <b>23,527</b>  |
| <b><u>Net income/(loss) for the year</u></b>          |   |  |  |  |  |
|   |   | <b>17,993</b>  | <b>63,459</b>  | <b>81,452</b>  | <b>80,235</b>  |
| Transfer between funds                                | 4 | (42,337)   | 42,337   | -  | -  |
|   |   | <b>(24,344)</b>  | <b>105,796</b>   | <b>81,452</b>  | <b>80,235</b>  |
| <b><u>Movement in funds</u></b>                       |   |  |  |  |  |
| <b><u>Reconciliation of funds</u></b>                 |   |  |  |  |  |
| Total funds brought forward at 1 September 2023       |   | 43,114   | 349,593  | 392,707  | 312,472  |
| <b>Total funds carried forward at 31 August 2024</b>  |   | <b>18,770</b>  | <b>455,389</b>   | <b>474,159</b>   | <b>392,707</b>   |

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 11 form part of these accounts



**Birds of Paradise (TJ)**  
**Charity Reference Number: 1144208**  
**Balance Sheet**  
**as at 31 August 2024**

|  | Notes | <b><u>2024</u></b><br><b><u>£</u></b> | <b><u>2023</u></b><br><b><u>£</u></b> |
|--|-------|---------------------------------------|---------------------------------------|
| <b>Fixed assets</b>                          |       |                                       |                                       |
| Tangible assets                              | 5     | 571,825                               | 449,093                               |
| <b>Current assets</b>                        |       |                                       |                                       |
| Cash at bank and in hand                     |       | 19,551                                | 43,834                                |
|  |       | <u>19,551</u>                         | <u>43,834</u>                         |
| <b>Current liabilities</b>                   |       |                                       |                                       |
| Amounts falling due within one year          | 6     | 102,787                               | 100,220                               |
|  |       | <u>102,787</u>                        | <u>100,220</u>                        |
| <b>Net current assets</b>                    |       | (83,236)                              | (56,386)                              |
| <b>Long term liabilities</b>                 |       |                                       |                                       |
| Amounts falling due after more than one year |       | 14,430                                | -                                     |
| <b>Net assets</b>                            |       | <u>474,159</u>                        | <u>392,707</u>                        |
| <b>Funded by</b>                             |       |                                       |                                       |
| Restricted Funds                             |       | 455,389                               | 349,593                               |
| Unrestricted Funds                           |       | 18,770                                | 43,114                                |
| <b>Total Funds</b>                           |       | <u>474,159</u>                        | <u>392,707</u>                        |

Approved by the trustees on 18 June 2025 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 2024**

**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 2024**

**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>Total</u><br><u>2024</u><br><u>£</u> | <u>Total</u><br><u>2023</u><br><u>£</u> |
|----------------------------------|-------------------------|-------------------------|---|---|
|                                  | <u>Funds</u>            | <u>Funds</u>            |   |   |
|                                  | <u>2024</u><br><u>£</u> | <u>2024</u><br><u>£</u> |   |   |
| Employee costs:                  |                         |                         |   |   |
| Wages and subcontractor          | 4,842                   | -                       | 4,842                                   | 6,067                                   |
|                                  | <u>4,842</u>            | <u>-</u>                | <u>4,842</u>                            | <u>6,067</u>                            |
| Premises costs:                  |                         |                         |   |   |
| Rent                             | -                       | -                       | -                                       | 1,143                                   |
| Water and business rates         | 7,744                   | -                       | 7,744                                   | -                                       |
| Cleaning                         | 624                     | -                       | 624                                     | -                                       |
|                                  | <u>8,368</u>            | <u>-</u>                | <u>8,368</u>                            | <u>1,143</u>                            |
| General administrative expenses: |                         |                         |   |   |
| Telephone                        | 158                     | -                       | 158                                     | -                                       |
| Stationery and resources         | 1,594                   | -                       | 1,594                                   | 3,001                                   |
| Light and heat                   | 2,534                   | -                       | 2,534                                   | 10,161                                  |
| Travel and subsistence           | 1,067                   | -                       | 1,067                                   | 677                                     |
| Repairs and maintenance          | 658                     | -                       | 658                                     | 113                                     |
| Insurance                        | 871                     | -                       | 871                                     | -                                       |
| Bank charges                     | -                       | -                       | -                                       | 40                                      |
| Depreciation                     | 5,219                   | -                       | 5,219                                   | -                                       |
| Charitable donations             | -                       | 1,349                   | 1,349                                   | -                                       |
|                                  | <u>12,101</u>           | <u>1,349</u>            | <u>13,450</u>                           | <u>13,992</u>                           |

**Birds of Paradise (TJ)**  
**Charity Reference Number: 1144208**  
**Notes to the Accounts**  
**for the year ended 31 August 2024**

Legal and professional costs:

|                   |               |              |               |               |
|-------------------|---------------|--------------|---------------|---------------|
| Professional fees | 1,983         | -            | 1,983         | 1,605         |
|                   | <u>1,983</u>  | <u>-</u>     | <u>1,983</u>  | <u>1,605</u>  |
| <b>Total</b>      | <u>27,294</u> | <u>1,349</u> | <u>28,643</u> | <u>22,807</u> |

| <b>3 Governance</b> | <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>2024</u></b>         | <b><u>2024</u></b>       | <b><u>2024</u></b>  | <b><u>2023</u></b>  |
|                     | <b><u>£</u></b>            | <b><u>£</u></b>          | <b><u>£</u></b>     | <b><u>£</u></b>     |
| Accountants fees    | 780                        | -                        | 780                 | 720                 |
|                     | <u>780</u>                 | <u>-</u>                 | <u>780</u>          | <u>720</u>          |

**4 Transfer between funds**

£42,337 was transferred from unrestricted to restricted funds during the year (2023:£7,687)

**5 Tangible fixed assets**

|                       | <b><u>Land and</u></b>  | <b><u>Fixtures</u></b> |                     |
|-----------------------|-------------------------|------------------------|---------------------|
|                       | <b><u>Buildings</u></b> | <b><u>and</u></b>      | <b><u>Total</u></b> |
|                       | <b><u>£</u></b>         | <b><u>Fittings</u></b> | <b><u>£</u></b>     |
| <b>Cost</b>           |                         |                        |                     |
| At 1 September 2022   | 449,093                 | -                      | 449,093             |
| Additions             | 92,061                  | 35,890                 | 127,951             |
| At 31 August 2023     | <u>541,154</u>          | <u>35,890</u>          | <u>577,044</u>      |
| <b>Depreciation</b>   |                         |                        |                     |
| At 1 September 2022   | -                       | -                      | -                   |
| Charge for the period | -                       | 5,219                  | 5,219               |
| At 31 August 2023     | <u>-</u>                | <u>5,219</u>           | <u>5,219</u>        |
| <b>Net book value</b> |                         |                        |                     |
| At 31 August 2022     | 449,093                 | -                      | 449,093             |
| At 31 August 2023     | <u>541,154</u>          | <u>30,671</u>          | <u>571,825</u>      |

**6 Creditors : Amounts falling due within one year**

|                     | <b><u>Total</u></b> | <b><u>Total</u></b> |
|---------------------|---------------------|---------------------|
|                     | <b><u>2024</u></b>  | <b><u>2023</u></b>  |
|                     | <b><u>£</u></b>     | <b><u>£</u></b>     |
| Accruals            | 780                 | 720                 |
| Other creditors     | 7,507               | -                   |
| Interest free loans | 94,500              | 99,500              |
|                     | <u>102,787</u>      | <u>100,220</u>      |

**Birds of Paradise (TJ)**  
**Charity Reference Number: 1144208**  
**Notes to the Accounts**  
**for the year ended 31 August 2024**

| 7 Creditors : Amounts falling due more than one year | <u>Total</u>  | <u>Total</u> |
|--|---------------|--------------|
|  | <u>2024</u>   | <u>2023</u>  |
|  | £             | £            |
| Other creditors                                      | 14,430        |              |
|  | <u>14,430</u> | <u>-</u>     |