

Paradise Garden Trust (Charity Number 1191901)

AIMS AND PURPOSES

Our aim is to advance the education of children 2-5 in Bolton (and surrounding areas) by offering appropriate play and learning facilities and ensuring that such play and facilities offer equal opportunities for all children whatever their race, culture, religion, gender, means or ability. We also offer the opportunity to parents to take responsibility for and to become involved in the activities of their children.

OBJECTIVES AND ACTIVITIES

We are committed to providing the best education to our young children. We regularly consult with our parents on how to move the nursery forward. We are research focused, using the latest in education trends to ensure we are ahead of the curve and providing an outstanding level of education to our children.

Currently, the nursery is open from 9am to 3pm Monday to Friday. An increase in demand and parents asking for afternoon sessions, led us to double our opening hours from 3 hours to 6 hours.

ACHIEVEMENTS AND PERFORMANCE

We have continued to go from strength to strength, with numbers increasing and parent feedback positive. The external area has been secured with the addition of additional fencing and gates, to ensure that children are kept safe in the area immediately outside the nursery too.

THE INSIDE OF THE NURSERY

This year has seen a complete revamp of the layout of the nursery. In order to provide the children with a larger open section in the middle, the play areas were rearranged, and more literacy sections were added.

STAFFING

We have continued to train up our staff. All staff are PFA trained, and we have some excellent apprentices working with us, who we plan to employ once the training is complete. One apprentice is in administration, and the other as a practitioner. We have also increased our body of cover staff who are able to come in at short notice, in the event of staff absence.

STRUCTURE GOVERNANCE AND MANAGEMENT

Currently there are four Trustees who deal with the trust affairs in line with our Governing Document.

The trustees are:

1. Ayub Patel (chair of trustees)
2. Usama Mamadh

3. Abdul Hafiz Limbada

4. Ismail Pandor

We have met several times during the year to discuss aspects important to the running of the trust.

FINANCIAL STATEMENTS

Financial Review

The accounts are up to the 01 January 2024. Please see the attached accounts for more information.

Registered Charity Number: 1147347

PARADISE GARDEN TRUST

Accounts

1 January 2024

PARADISE GARDEN TRUST
Contents

	Page
Business information	1
Approval statement	2
Profit and loss account	3
Balance sheet	4
Notes to the accounts	5

PARADISE GARDEN TRUST
Business Information

Charity Name	Paradise Garden Trust
Charity Registration Number	1191901
Principle Office	Paradise Gardens Hulton Lane Centre Linnyslaw Close Bolton BL3 4WL
Chair	Ayub Patel (Appointed 20/10/2020)
Trustees	Usamah Mamadh (Appointed 20/10/2020) Abdul Hafiz Limbada (Appointed 20/10/2020) Ismail Pandor (Appointed 20/10/2020)
Bankers	Natwest Bank PLC
Accountants	Certax Accounting Bolton Limited Chartered Certified Accountants 268 Deane Road Bolton BL3 5HP

**Independent Examiner's Report to the Trustees of
Paradise Garden Centre**

I report on the accounts of the company for the period ended 01 January 2024

Respective Responsibilities of Trustees and Examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 (2) of the charities act 2011 (the 2011 Act) and that an independent examination is needed

Having Satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission Under Section 145 (5) (b) of the 2011 Act; and
- State whether particular matters have come to my attention

Basis of independent examiner's Report

My Examination was carried out in accordance with the General Directions given by the Charity Commission. An Examination includes a review of the accounting 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 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 statement 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:

- to keep accounting records in accordance with section 386 of the Companies Act 2006: and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Yunus Mulla FCCA
Certax Accounting Bolton Limited
Chartered Certified Accountants
268 Deane Road
Bolton
BL3 5HP

Date: 12/11/2024

PARADISE GARDEN TRUST
Profit and Loss Account
for the year ended 1 January 2024

	Unrestricted Funds 2,024 £	Total Funds 2,024 £	2,023 £
Early Years Grant Funding	42,636	42,636	23,282
Direct Payment - Early Years	2,834	2,834	4,408
Donations and Sponsorships	-	-	6,000
Total Incoming Resources	45,470	- 45,470	33,690
Resources Expenses			
Cleaning and Sundry			
Wages, salaries and other staff costs	20,987	20,987	16,394
Rent, rates, power and insurance costs			11,500
Repairs and renewals of property and equipment	561	561	84
Telephone, fax, stationery and other office costs	68	68	722
Subscriptions	686	686	373
Staff Training & Welfare	-	-	499
Advertising and business entertainment costs	-	-	76
DBS	127	127	185
Direct Costs not categorised	1,324	1,324	179
Web Hosting	-	-	50
Temps & Recruitment	2,952	2,952	544
Insurance	612	612	1,562
Early Years Meal Costs	-	-	261
Depreciation and loss/(profit) on sale	498	498	586
Other business expenses	75	75	401
	27,890	27,890	33,416
Net Income Resources	17,580	17,580	274
Fund Balance B/F	10,659	10,659	4,209
Fund Balance C/F	28,239	28,239	4,483

PARADISE GARDEN TRUST
Balance Sheet
as at 1 January 2024

	2,024 £	2,023 £
Assets		
Equipment, machinery and vehicles	2,823	3,321
Bank/building society balances	29,836	10,341
Cash in hand	317	318
	<u>32,976</u>	<u>13,980</u>
Liabilities		
Trade creditors	13,935	12,594
PAYE / NI	335	260
	<u>14,270</u>	<u>12,854</u>
	<u>18,706</u>	<u>1,126</u>
Net business assets represented by		
Capital account:		
Balance at start of period	1,126	856
Net profit	17,580	270
	<u>18,706</u>	<u>1,126</u>

PARADISE GARDEN TRUST
Notes to the Accounts
for the year ended 1 January 2024

1 Accounting basis

Basis of Preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities (SORP 2005)", Issued in March 2005, the Financial Reporting Standard for smaller Entities (effective January 2015) and the Companies Act 2006.

Fund Accounting Policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.