

PARADISE GEMS

England & Wales · Charity number 1203487

Details

Status Registered

Legal form CIO

Registered 2023-06-09

Register [View on the Charity Commission register](#)

Contact

Address Project House
183-185 North Road
Preston
Lancashire
PR1 1YQ

Phone 07436796786

Email info@paradisegems.org

Website www.ppgems.org

Activities

Objects: 1. To advance the religion of Islam, by means including (but not limited to) promoting correct understanding of beliefs and practices, and the provision or assistance in the provision of facilities for worship and Islamic education for the benefit of the community in the UK, in accordance with the teachings of the Qur'an and the sunnah of the Prophet Muhammad (peace be upon him).2. To advance education for the public benefit, in particular (but not exclusively) for children and young people with Special Educational Needs and Disabilities (SEND), through tailored educational programmes, learning support, and skills development.3. To relieve need of children and young people with SEND and their families by providing information, advice, advocacy, and practical assistance.4. To promote social inclusion for the public benefit among persons who are socially excluded by reason of their SEND (including associated communication, behavioural, or learning differences), by improving access to services and supporting participation in community life.

Activities: Provision of Education and Support Facilities for children and young people that have Intellectual and Physical Disabilities. Supporting the need of these people in the target community and others.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** Children/young People, People With Disabilities, The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£25,139	£25,853	-	-
2023-12-31	£52,816	£17,246	-	-

Trustees

Name	Role	Appointed
Luckman Yakub Ismail	Chair	2022-11-14
AHMED PATEL		2022-11-14
Sajedah Ibrahim Maka-Ismail		2022-11-14

PARADISE GEMS

England & Wales - Charity number 1203487

Accounts

PARADISE GEMS

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

Charity no: 1203487

PARADISE GEMS
Annual Report of the Trustees
for the year ended 31 December 2024

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PARADISE GEMS
Report of the Trustees
for the year ended 31 December 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

Report of the Trustees

Reference and Administrative Information

Charity Name	PARADISE GEMS
Charity Registration Number	1203487
Registered address	Project House 183-185 North Road Preston Lancashire PR1 1YQ

Board of Trustees

Luckman Yakub Ismail (Chair)
Sajedah Ibrahim Maka-Ismail
Ahmed Patel

Independent examiner

Sabiha Zabwala (FCCA)
MSP Associates (London) Ltd
Chartered Certified Accountants
10 Cameron Road
Ground Floor Front
Seven Kings
IG3 8LA

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

PARADISE GEMS is a Charitable Incorporated Organisation (CIO) registered with the Charity Commission on the 09 June 2023 under charity number 1203487. It is governed by deed of trust.

Organisational structure

The charity trustees are responsible for the overall management and control of the Charity. The trustees give their time freely and receive no remuneration or other financial benefits. The Trustees meet regularly and are responsible for all decisions taken in relation to running the activities provided by the charity.

Risk management

The trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Aims and Objectives of the Charity

Our aim is to provide a range of practical and holistic care and educational facilities for Special Education Needs to benefit local communities with a particular focus on children and young people.

What We Do

Our Charity focuses on providing care and education for children and young adults that fall under SEN/SEND. Our Gems range from the age of 5-35 and have increased tenfold from the four students we started with in 2022. We provide learning & support to children and young people with conditions such as Autism, Intellectual and physical Disabilities, ADHD, non-verbal etc. We provide a range of visual, auditory and writing/reading and kinaesthetic aids.

Provision & Support

The provision for education for SEN and SEND for primarily the beneficiaries started in November 2022 and in the period to date, Paradise Gems has attracted a high level of interest locally and from other areas for such a service which is currently run from a local Primary school, renting their classrooms in the evening. We provide learning & support to children and young people with conditions such as Autism, Intellectual Disabilities, ADHD, Downs Syndrome, Epilepsy, Non-Verbal, Learning Difficulties, Global Delayed Development, the education and development activities are run with acute consideration of an individual beneficiary's needs including one-to-one teaching. This has ensured focused learning at the pace of the individual child and your person that provides them with a safe space where they can excel and express themselves.

Target Group

The target group for these services and activities is primarily local individuals with physical and intellectual disabilities; however, Paradise Gems aims to open itself to general education leading to confidence building of the service users to attain social abilities which make it easy for them to integrate in the wider society. This will lead to community cohesion in areas of Paradise Gems' operations.

Diversity and Inclusion

Our diverse team are socially and culturally aware of the children and young people's needs and speak several languages including British Sign Language (BSL).

Parent volunteers have lived experience and bring a wealth of knowledge to enhance the delivery of our service. Our team is trained to understand the needs of different conditions; we regularly run courses for the team and the families of children and young people that benefit from our services. We believe it is imperative that individuals who have special educational needs and disabilities (SEN) receive the right education and inclusion within the community.

Our Vision

Our vision is for this facility to not only provide Care and Education for children and young people with special educational needs and disabilities but also respite a Family Hub for families and carers from all cultures, religions and backgrounds creating an inclusive and diverse community with Paradise Gems.

The Team

Our team of 27 come from varied backgrounds and hold valuable experience in fulfilling the needs of our pupils. Our remarkable team is made up of SENCO's, Graduates, Mainstream Teachers, SEN/D Teaching Assistants and volunteers who give up their time to promote a fun and loving learning environment. Very importantly, providing the participants with a safe environment to allow them to develop and build social skills. We also have a speech and language therapist who attends the sessions and interacts with the children to provide detailed guides for the team to follow. Our Trustees oversee the day-to-day activities of the charity.

Summary of main achievements of the charity during the year

This year, our dedicated team has continued to prioritise the diverse needs of our Gems by investing in their own professional development. They have successfully completed an online epilepsy course and attended specialist training sessions, including PECS, Prevent, Speech and Language training. In addition, the team remains committed to continuous learning, regularly participating in online courses focused on the SEN/SEND needs of children and young adults.

Our Gems have demonstrated remarkable progress, achieving new milestones every day. Through personalised support and tailored resources, we have kept them engaged and motivated. For our non-verbal Gems, consistent one-to-one sessions and encouragement have led to significant breakthroughs many are now beginning to repeat words and initiate dialogue with staff.

Those with Language and Speech Delay have shown incredible improvement; they are now confidently engaging in full conversations, asking and answering questions without prompting. Our Gems with intellectual disabilities have learned to recognise the Arabic alphabet, recite from the Quran, and follow instructions with ease.

We have also seen a transformation in Gems who previously struggled with eye contact and social interaction. They are now able to maintain eye contact for extended periods and interact confidently with the team. What began as a relationship of unfamiliarity has grown into a strong bond of trust and understanding, empowering our Gems to share their experiences openly and enthusiastically.

Feedback from parents has been overwhelmingly positive. They report noticeable improvements in their children's confidence, social skills, and eagerness to attend activities at Paradise Gems. Our mission was to create a nurturing and inclusive learning environment for SEN/SEND children and young people—and the results speak for themselves. With increased engagement and growing intake, we have surpassed our original goals and continue to make a meaningful impact.

ON BEHALF OF THE BOARD:

Luckman Ismaïl

Luckman Yakub Ismail (Chair)

Independent examiner's report to the trustees of PARADISE GEMS

I report to the trustees on my examination of the accounts of the PARADISE GEMS for the year ended 31 December 2024.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's 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 required.

It is my responsibility to:

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

Basis of the 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 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 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 statements 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 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

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.

Sabiha Zabwala

Sabiha Zabwala (FCCA)
MSP Associates (London) Ltd
Chartered Certified Accountants
10 Cameron Road
Ground Floor Front
Seven Kings
IG3 8LA
Date : 16/10/2025

**PARADISE GEMS
RECEIPTS AND PAYMENTS STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last year 2023 £
Receipt					
Donations		25,139.00	-	52,816.00	52,816.00
Total		25,139.00	-	52,816.00	52,816.00
Total Receipt		25,139.00	-	52,816.00	52,816.00
Payments					
Wages and salaries		17,951.00	-	17,951.00	12,260.00
Advertising and marketing		587.00	-	587.00	350.00
Bank charges		37.00	-	37.00	27.00
Staff costs		315.00	-	315.00	150.00
Professional fees		135.00	-	135.00	455.00
Rent		1,740.00	-	1,740.00	1,680.00
Insurance		-	-	-	282.00
Consultancy fees		36.00	-	36.00	759.00
Purchase		3,990.00	-	3,990.00	1,283.00
Telephone and Fax		217.00	-	217.00	-
Stationery and printing		645.00	-	645.00	-
Repairs and maintenance		200.00	-	200.00	-
Total Payments		25,853.00	-	25,853.00	17,246.00
Net of receipt/(payments)		(714.00)	-	(714.00)	35,570.00
Cash funds last year end		35,570.00	-	35,570.00	-
Cash funds this year end		34,856.00	-	34,856.00	35,570.00

**PARADISE GEMS
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 DECEMBER 2024**

Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last year 2023 £
Cash Funds				
Bank	34,856.00	-	34,856.00	35,570.00

The financial statements were approved by the Board of Trustees on 16 October 2025 and were signed on its behalf by

Luckman Yakub Ismail
Trustee (Chair)

NOTES TO THE ACCOUNTS

1.1 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.

1.2 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.

1.3 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.

1.4 Change of accounting policy

These accounts have been prepared to give a ‘true and fair’ view

1.5 Income from donations or grants

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal offer is made in writing. If a donation or grant contains terms and conditions outside of the charity’s control which must be met before the charity is entitled to the funds, or if the donor specifies that the funds must be used in future time periods, then the income is deferred.

1.6 Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

1.7 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. It is inclusive of VAT which cannot be recovered.

Direct costs are those costs which directly attribute to its activities. Wages and salaries are allocated to direct costs based on an estimate of time spent on charitable activities by staff members.

Support costs include staff costs and are those which do not produce a direct output. Staff costs relate to specific activities and this is reflected in the allocation of payroll costs based on the percentage of time spent.

All costs, including governance costs, are allocated between the expenditure categories of the charity on a basis designed to reflect the use of the resource. Costs relating to a particular activity are charged directly; others are apportioned on an appropriate basis.

Support costs and overheads have been calculated by allocating staff time to the level of involvement in the various activities of the Charity.

1.8 Financial instruments

Charities preparing accounts normally measure a basic financial asset or basic financial liability on its initial recognition at the amount receivable or payable adjusted for any related transaction costs. However, if initially measured at fair value, transaction costs are not included in the measurement of financial assets or liabilities; instead, the transaction costs are treated as an expense. If extended credit is offered, the accounting treatment depends on those extended credit terms.

The subsequent measurement of financial assets and financial liabilities depends on their nature and settlement dates. The carrying amount must be calculated without any deduction for transaction costs that may be incurred on sale or disposal.

1.9 Fund accounting

Unrestricted funds are those funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

PARADISE GEMS

England & Wales - Charity number 1203487

Accounts



**TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

CHARITY NO: 1203487

PARADISE GEMS
Annual Report of the Trustees
for the year ended 31 December 2023

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PARADISE GEMS
Report of the Trustees
for the year ended 31 December 2023

The trustees present their annual report and financial statements for the year ended 31 December 2023.

Report of the Trustees

Reference and Administrative Information

Charity Name	PARADISE GEMS
Charity Registration Number	1203487
Registered address	Project House 183-185 North Road Preston Lancashire PR1 1YQ

Board of Trustees

LUCKMAN YAKUB ISMAIL (CHAIR)
SAJEDAH IBRAHIM MAKKA-ISMAIL
AHMED PATEL

Independent examiner

Sabiha Zabwala (FCCA)
MSP Associates (London) Ltd
Chartered Certified Accountants
10 Cameron Road
Ground Floor Front
Seven Kings
IG3 8LA

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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The charity trustees are responsible for the overall management and control of the Charity. The trustees give their time freely and receive no remuneration or other financial benefits. The Trustees meet together regularly and are responsible for all decisions taken in relation to running the activities provided by the charity.

Risk management

The trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Aims and Objectives of the Charity

Our aim is to provide a range of practical and holistic care and educational facilities for Special Education Needs to benefit local communities with a particular focus on children and young people.

What We Do

Our Charity focuses on providing care and education for children and young adults that fall under SEN/SEND. Our Gems range from the age of 5-35 and have increased tenfold from the four students we started with in 2022. We provide learning & support to children and young people with conditions such as Autism, Intellectual and physical Disabilities, ADHD, non-verbal etc. We provide a range of visual, auditory and writing/reading and kinaesthetic aids.

Provision & Support

The provision for education for SEN and SEND for primarily the beneficiaries started in November 2022 and in the period to date, Paradise Gems has attracted a high level of interest locally and from other areas for such a service which is currently run from a local Primary school, renting their classrooms in the evening. We provide learning & support to children and young people with conditions such as Autism, Intellectual Disabilities, ADHD, Downs Syndrome, Epilepsy, Non-Verbal, Learning Difficulties, Global Delayed Development, the education and development activities are run with acute consideration of an individual beneficiary's needs including one-to-one teaching. This has ensured focused learning at the pace of the individual child and your person that provides them with a safe space where they can excel and express themselves.

Target Group

The target group for these services and activities is primarily local individuals with physical and intellectual disabilities, however, Paradise Gems aims to open itself to general education leading to confidence building of the service users to attain social abilities which make it easy for them to integrate in the wider society. This will lead to community cohesion in areas of Paradise Gems' operations.

Diversity and Inclusion

Our diverse team are socially and culturally aware of the children and young people's needs and speak several languages including British Sign Language (BSL).

Parent volunteers have lived experience and bring a wealth of knowledge to enhance the delivery of our service. Our team is trained to understand the needs of different conditions, we regularly run courses for the team and the families of children and young people that benefit from our services. We believe it is imperative that individuals who have special educational needs and disabilities (SEN) receive the right education and inclusion within the community.

Our Vision

Our vision is for this facility to not only provide Care and Education for children and young people with special educational needs and disabilities, but also respite a Family Hub for families and carers from all cultures, religions and backgrounds creating an inclusive and diverse community with Paradise Gems.

The Team

Our team of 27 come from varied backgrounds and hold valuable experience in fulfilling the needs of our pupils. Our remarkable team is made up of SENCO's, Graduates, Mainstream Teachers, SEN/D Teaching Assistants and volunteers who give up their time to promote a fun and loving learning environment. Very importantly, providing the participants with a safe environment to allow them to develop and build social skills. We also have a speech and language therapist who attends the sessions and interacts with the children to provide detailed guides for the team to follow. Our Trustees oversee the day-to-day activities of the charity.

Resources

Sensory fidget toys
Sensory Pod
Play foam, putty and crafts
Coloring activities
Light up sensory toys
Play mats
Tablets and large screens
Play activities
Various teaching applications
PECS Cards

Celebration and Recognition

We hosted an event creating awareness, celebrating hope, community, and the boundless potential that lies within each child. We shared stories of transformation, showcased our vision for the future, and unveiled exciting plans to expand our reach and impact within the Preston community. It was attended by over 170 people. Presentations were delivered by some of the Gems, local SEN school teachers and the Mayor of Preston.

Team GB Paralympic Gold Medallist Ayaz Bhuta MBE attended one of our activities and the Gems had the opportunity to meet Ayaz, which was a major stepping stone for our Gems.

Assemblies were held for parents and teachers with award evenings to recognise the Gem's achievements.

Paradise Gems was also featured on BBC New North West for our work.

At the end of the academic year, there was an outing to the Tenpin Bowling and the Space Centre, giving the Gems the confidence to be out alongside others with similar backgrounds and enjoy activities which normally they could not partake in.

Summary of main achievements of the charity during the year

As our Gems have different needs, our team have attended training sessions and have also completed online courses to help further their understanding and to be able to provide the Gems with what they need. They have completed an epilepsy course online and have attended PECS training, Prevent training and a speech and language training session. They are continuing each day to participate in online courses regarding SEN/SEND needs of children and young adults.

Our Gems have made significant progress over time and are continuing to achieve new milestones every day. Our team has worked closely with each participant and provided different aids and resources to keep them engaged.

For our non-verbal Gems, after encouragement and one to one session, overtime they are starting to repeat words and initiate a dialogue with the staff.

Regarding our Gems who have Language and Speech Delay, because of consistent practice and encouragement, they are now engaging in full conversations and can answer and ask questions without prompting.

Our Gems who have intellectual disabilities have learned and can recognise the Arabic alphabet, can recite from the Quran and can follow instructions provided to them without any hardship.

Our Gems that have been adverse and incapable of keeping eye contact are now confident in doing so for both short and long periods of time. Initially the Gems were reluctant in engaging with the team as this wasn't a familiar face, however over time the team and the Gems have built a bond of familiarity and understanding which has inspired the Gems with confidence to now interact with the team easily and are more forthcoming in talking and sharing their day to day.

The feedback from the parents is positive and they have seen a significant improvement in their confidence levels, their social interactions and their excitement in attending the activities at Paradise Gems. We set out to create a learning environment for SEN/SEND children and young people and clearly from our results and the increase in intake we have achieved more than what we had set out to do.



Ayaz Bhuta MBE

Paralympic Gold Medalist

Dear Donor,

Paradise Gems are a fantastic organization providing Islamic Education to young children and adults with additional needs. I was kindly invited to their annual awards evening event and saw the amazing work carried out by the charity. As a person with a disability growing up within the Muslim community it's great to see an initiative like Paradise Gems who promote social inclusion and learning for those that are marginalised in the community. Most mainstream madrassahs are not willing to cater for young people with additional needs.

I witnessed the most heartwarming situation during my visit to the madrassah, a young boy with additional needs who was clearly shy but was encouraged to get up and recite the holy Quran from memory in front of the group. It brought a tear to my eye whilst listening to his beautiful recitation. The impact this madrassah has already had on a handful of young Muslims is extraordinary. I urge you to donate to this amazing cause to help them sustain, grow and deliver the message of the holy Quran to members of the community who are marginalised.

Many thanks

Ayaz Bhuta MBE

Paralympic Gold Medalist



The Right Worshipful
The Mayor of Preston
Councillor Yakub Patel

Mayor's Parlour, Town Hall, Preston, PR1 2RL



Luckman Ismail

ON BEHALF OF THE BOARD:
LUCKMAN YAKUB ISMAIL (CHAIR)

Dear Luckman and Sajedah,

Thanks for the invitation to Visit Preston's Paradise Gems. It was an honour and privilege to visit such a fantastic venue, where I was over whelmed to witness the service and facility you provide for SEND children, first of its kind in the proud city of Preston.

As a mayor of Preston City, I would like to show my appreciation and support for your continued work and dedication at Paradise Gems. I have also noticed that all your students are carefully assessed by SENDCO team and provided with lesson plans and methods to suit their needs.

I was delighted to see how much energy, dedication and passion you have in delivering care and education to children and young adults with Special Education Needs and Disabilities. It was lovely to meet the Trustees, the team and the children.

There is so much work that needs to be done for these children and Paradise Gems have set a great example in delivering such great work.

Undoubtedly, its an example and an inspiration to other organisations and entrepreneurs.

I wish the Charity all the best and I will continue to support you for your work and future endeavours.

Yours Sincerely

Cllr. Yakub Patel (The Mayor)
Preston City Council

Independent examiner's report to the trustees of PARADISE GEMS

I report to the trustees on my examination of the accounts of the PARADISE GEMS for the year ended 31 December 2023.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's 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 required.

It is my responsibility to:

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

Basis of the 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 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 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 statements 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 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

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.

Sabiha Zabwala

Sabiha Zabwala (FCCA)
MSP Associates (London) Ltd
Chartered Certified Accountants
10 Cameron Road
Ground Floor Front
Seven Kings
IG3 8LA
Date : 17/10/2024

**PARADISE GEMS
RECEIPTS AND PAYMENTS STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year 2022 £
Receipt					
Donations		52,816.00	-	52,816.00	-
Total		52,816.00	-	52,816.00	-
Total Receipt		52,816.00	-	52,816.00	-
Payments					
Wages and salaries		12,260.00	-	12,260.00	-
Advertising and marketing		350.00	-	350.00	-
Bank charges		27.00	-	27.00	-
Staff costs		150.00	-	150.00	-
Professional fees		455.00	-	455.00	-
Rent		1,680.00	-	1,680.00	-
Insurance		282.00	-	282.00	-
Consultancy fees		759.00	-	759.00	-
Purchase		1,283.00	-	1,283.00	-
Total Payments		17,246.00	-	17,246.00	-
Net of receipt/(payments)		35,570.00	-	35,570.00	-
Cash funds last year end		-	-	-	-
Cash funds this year end		35,570.00	-	35,570.00	-

**PARADISE GEMS
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 DECEMBER 2023**

Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year 2022 £
Cash Funds				
Bank	35,570.00	-	35,570.00	-

The financial statements were approved by the Board of Trustees on 21 October 2024 and were signed on its behalf by

Luckman Ismail
LUCKMAN YAKUB ISMAIL
Trustee (Chair)

NOTES TO THE ACCOUNTS

1.1 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.

1.2 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.

1.3 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.

1.4 Change of accounting policy

These accounts have been prepared to give a ‘true and fair’ view

1.5 Income from donations or grants

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal offer is made in writing. If a donation or grant contains terms and conditions outside of the charity’s control which must be met before the charity is entitled to the funds, or if the donor specifies that the funds must be used in future time periods, then the income is deferred.

1.6 Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

1.7 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. It is inclusive of VAT which cannot be recovered.

Direct costs are those costs which directly attribute to its activities. Wages and salaries are allocated to direct costs based on an estimate of time spent on charitable activities by staff members.

Support costs include staff costs and are those which do not produce a direct output. Staff costs relate to specific activities and this is reflected in the allocation of payroll costs based on the percentage of time spent.

All costs, including governance costs, are allocated between the expenditure categories of the charity on a basis designed to reflect the use of the resource. Costs relating to a particular activity are charged directly; others are apportioned on an appropriate basis.

Support costs and overheads have been calculated by allocating staff time to the level of involvement in the various activities of the Charity.

1.8 Financial instruments

Charities preparing accounts normally measure a basic financial asset or basic financial liability on its initial recognition at the amount receivable or payable adjusted for any related transaction costs. However, if initially measured at fair value, transaction costs are not included in the measurement of financial assets or liabilities; instead, the transaction costs are treated as an expense. If extended credit is offered, the accounting treatment depends on those extended credit terms.

The subsequent measurement of financial assets and financial liabilities depends on their nature and settlement dates. The carrying amount must be calculated without any deduction for transaction costs that may be incurred on sale or disposal.

1.9 Fund accounting

Unrestricted funds are those funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.