# PARADISE GARDEN TRUST

Annual report and financial statements

**For the year ended 1 January 2026**

Charity registration number 1191901

**CHARITABLE INCORPORATED ORGANISATION**

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## Reference and administrative information

| Particulars | Details |
|---|---|
| Registered name | Paradise Garden Trust |
| Charity number | 1191901 |
| Legal form | Charitable Incorporated Organisation (CIO) |
| Principal office | Paradise Gardens Hulton Lane Centre, Linnshaw Close, Bolton BL3 4WL |
| Chair | Ayub Patel (appointed 20 October 2020) |
| Trustees | Usama Mamadh; Abdul Hafiz Limbada; Ismail Pandor (all appointed 20 October 2020) |
| Bankers | NatWest Bank plc |
| Accountants | Certax Accounting Bolton Limited, 268 Deane Road, Bolton BL3 5HP |

# Trustees' annual report

For the year ended 1 January 2026

## Purpose and charitable activities

Paradise Garden Trust is a charitable incorporated organisation registered in England and Wales. Its charitable purpose is to advance the education of children aged five and under in Bolton and surrounding areas through appropriate play and learning facilities, promoting equal opportunities and encouraging parental involvement.

## Structure, governance and management

The charity is governed by its constitution and is administered by its trustees. The names of the chair and trustees are set out in the reference and administrative information. The trustees are responsible for the strategic direction, oversight of the charity and safeguarding its assets.

## Financial review

The accompanying accounts report total incoming resources of £109,405 (2025: £89,618), total resources expended of £57,514 (2025: £44,041) and net incoming resources of £51,891 (2025: £45,577). The detailed account and balance sheet follow.

## Public benefit and trustee responsibilities

The trustees are responsible for ensuring that the charity carries out its charitable purposes for public benefit and complies with its governing document, the Charities Act 2011 and applicable financial reporting requirements. The trustees are also responsible for proper accounting records, internal controls, management of risks, and preparation of the annual report and accounts.

## Trustees' declaration

The trustees approve this report together with the accompanying financial statements, on the date entered below.

Signed on behalf of the trustees: 

Trustee name and capacity: Abdul Hafiz Limbada (trustee)

Date: 05/11/2026

# Independent examiner's report

To the trustees of Paradise Garden Trust (registered charity 1191901)

I report on my examination of the accounts of Paradise Garden Trust for the year ended 1 January 2026.

## Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act. In carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

## Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the charity as required by section 130 of the Act;
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008, other than any requirement that the accounts give a true and fair view, which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report to enable a proper understanding of the accounts to be reached.

Independent examiner: Yunus Mulla FCCA

Certax Accounting Bolton Limited | 268 Deane Road, Bolton BL3 5HP

Signature: 

Date of independent examiner's report: 03/11/2026

# Statement of financial activities

For the year ended 1 January 2026 •

| Income and expenditure | Unrestricted 2026 £ | Total 2026 £ | Total 2025 £ |
|---|---|---|---|
| Early Years Grant Funding | 104,239 | 104,239 | 82,230 |
| Direct Payment – Early Years | 5,166 | 5,166 | 5,388 |
| Donations and Sponsorships | – | – | 2,000 |
| **TOTAL INCOMING RESOURCES** | **109,405** | **109,405** | **89,618** |
| **TOTAL EXPENDITURE** | **57,514** | **57,514** | **44,041** |
| **NET INCOMING RESOURCES** | **51,891** | **51,891** | **45,577** |
| FUND BALANCE BROUGHT FORWARD | 76,172 | 76,172 | 30,154 |
| **FUND BALANCE CARRIED FORWARD** | **128,063** | **128,063** | **75,731** |

# Detailed income and expenditure

For the year ended 1 January 2026 • original amounts and categories

| Description | Unrestricted 2026 | Total 2026 | Total 2025 |
|---|---|---|---|
| Sales | – | – | – |
| Early Years Grant Funding | 104,239 | 104,239 | 82,230 |
| Direct Payment - Early Years | 5,166 | 5,166 | 5,388 |
| Donations and Sponsorships | – | – | 2,000 |
| Other business income | – | – | – |
| **TOTAL INCOMING RESOURCES** | **109,405** | **109,405** | **89,618** |
| **RESOURCES EXPENDED** | | | |
| Cost of goods bought for resale or goods used | – | – | – |
| Masjid Program | – | – | – |
| Imam Fees | – | – | – |
| Youth Program | – | – | – |
| Admission Fees | – | – | – |
| Cleaning and Sundry | 587 | 587 | 34 |
| Construction industry - payments to subcontractors | – | – | – |
| Wages, salaries and other staff costs | 46,131 | 46,131 | 36,548 |
| Car, van and travel expenses | – | – | – |
| Rent, rates, power and insurance costs | 682 | 682 | 639 |
| Repairs and renewals of property and equipment | 330 | 330 | 799 |
| Domestic Fees | – | – | – |
| Telephone, fax, stationery and other office costs | 802 | 802 | – |
| Subscriptions | 678 | 678 | 940 |
| Staff Training & Welfare | 302 | 302 | – |
| Software | 382 | 382 | – |
| DBS | 108 | 108 | 127 |
| Waste Collection | – | – | – |
| Direct Costs not categorised | 892 | 892 | 2,036 |
| Web Hosting | 14 | 14 | – |
| Temps & Recruitment | 4,783 | 4,783 | 2,476 |
| Bank, credit card and other finance charges | – | – | – |
| Consultancy Fees | 1,050 | 1,050 | – |
| Management Fees | 47 | 47 | – |
| Accountancy Fees | 350 | 350 | – |
| Depreciation and loss/(profit) on sale | 376 | 376 | 442 |
| Other business expenses | – | – | – |
| **TOTAL EXPENDITURE** | **57,514** | **57,514** | **44,041** |
| **NET INCOMING RESOURCES** | **51,891** | **51,891** | **45,577** |
| **FUND BALANCE BROUGHT FORWARD** | **76,172** | **76,172** | **30,154** |
| **FUND BALANCE CARRIED FORWARD** | **128,063** | **128,063** | **75,731** |

# Balance sheet

As at 1 January 2026 •

| Description | 2026 | 2025 |
|---|---|---|
| **ASSETS** | | |
| Equipment, machinery and vehicles | 2,132 | 2,508 |
| Other fixed assets | – | – |
| Stock and work in progress | – | – |
| Trade debtors | – | – |
| Bank/building society balances | 128,604 | 75,705 |
| Cash in hand | 468 | 468 |
| Other current assets and prepayments | – | – |
| **TOTAL ASSETS** | **131,204** | **78,681** |
| **LIABILITIES** | | |
| Trade creditors | 14,516 | 13,708 |
| PAYE / NI | 163 | 690 |
| Other liabilities and accruals | 351 | – |
| **TOTAL LIABILITIES** | **15,030** | **14,398** |
| **NET ASSETS** | **116,174** | **64,283** |
| **NET BUSINESS ASSETS REPRESENTED BY** | | |
| Capital account: Balance at start of period | 64,283 | 18,706 |
| Net profit | 51,891 | 45,577 |
| Capital introduced | – | – |
| Drawings | – | – |
| **TOTAL CAPITAL ACCOUNT** | **116,174** | **64,283** |

The accompanying notes form part of the financial statements.

# Notes to the financial statements

For the year ended 1 January 2026

## 1. Charity status and reporting framework

Paradise Garden Trust is a charitable incorporated organisation (CIO), registered in England and Wales with charity number 1191901. The statutory financial reporting framework for charity accruals accounts includes the Charities Act 2011, applicable Charities (Accounts and Reports) Regulations and the Charities SORP (FRS 102), second edition 2019 for this reporting period.

## 2. Basis of preparation

The financial statements are presented in sterling using the historical-cost convention and an accruals basis, consistent with the preparation basis described in the accounts supplied.

## 3. Fund accounting

The income and expenditure statement supplied presents the reported funds within the unrestricted column. Unrestricted income funds are available for the general charitable purposes of the charity, subject to its governing document.

## 4. Income recognition

Income is recognised where there is entitlement, receipt is probable and the amount can be measured reliably. Early Years grant funding and direct payments are presented separately in the statement of financial activities.

## 5. Expenditure and liabilities

Expenditure is recognised when a legal or constructive obligation arises and the amount can be measured reliably. Liabilities are shown in the balance sheet as provided in the accounting information.

## 6. Tangible fixed assets

Equipment, machinery and vehicles are included in the balance sheet at their reported carrying values. Depreciation and loss/(profit) on sale are presented in the expenditure statement.

## 7. Trustees' responsibilities

The trustees are responsible for maintaining accounting records, determining appropriate accounting policies, preparing the charity's accounts, safeguarding assets, addressing fraud risks and reviewing the annual report and financial information.

## 8. Independent examination

An independent examination is distinct from an audit and does not provide an audit opinion on the financial statements. The examiner's report takes effect only when completed and signed after the requisite examination procedures.

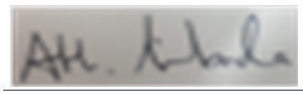
## Trustees' approval

Accounts for the year ended 1 January 2026

The trustees acknowledge their responsibility for the charity's accounting records, the preparation of the financial statements and compliance with applicable charity law.

The trustees have reviewed the accompanying accounts and authorised them for issue on the date stated below.

Approved by trustees on: 5/11/2026

Signed for and on behalf of the trustees: 

Name of trustee: Abdul Hafiz Limbada

Position: Trustee

Signature of second trustee (if required): _____

Date: _____

**Certax Accounting Bolton Limited**

268 Deane Road, Bolton BL3 5HP