PARADISE GEMS

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Charity no: 1203487

PARADISE GEMS
Annual Report of the Trustees
for the year ended 31 December 2025

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PARADISE GEMS
Report of the Trustees
for the year ended 31 December 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025.

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-today activities of the charity.

Summary of Main Achievements of the Charity During the Year (2025)
During 2025, Paradise Gems continued to enhance the support provided to children and young people with Special Educational Needs and Disabilities (SEN/SEND). Our dedicated team remained committed to professional development through specialist training, safeguarding updates, speech and language workshops, and courses designed to improve outcomes for children with additional needs. This ongoing investment has strengthened our ability to provide high-quality, personalised support.

Our Gems continued to make excellent progress in communication, confidence and social interaction. Through tailored learning programmes, one-to-one support and the use of sensory and interactive resources, many achieved significant milestones. Non-verbal participants showed encouraging development in their ability to communicate, while those with speech and language delays demonstrated greater confidence in conversations and increased independence in expressing themselves.

We also saw continued success in educational and spiritual learning. Many of our Gems improved their recognition of the Arabic alphabet, enhanced their Quran recitation skills, and developed a greater ability to follow instructions and engage in structured activities. By adapting our teaching methods to individual learning needs, we have enabled each participant to progress at their own pace.

A particularly rewarding achievement has been the increase in confidence and social engagement among our Gems. Children and young people who initially struggled with eye contact, social interaction or group participation now engage more confidently with staff, volunteers and peers. The strong relationships built between our team and the Gems have created a safe and nurturing environment where they feel valued and understood.

Feedback from parents and carers has remained overwhelmingly positive, with many reporting noticeable improvements in communication, confidence, social skills and overall wellbeing. The continued growth in participation and engagement throughout the year demonstrates that Paradise Gems is successfully fulfilling its mission of providing an inclusive, supportive and enriching environment for children and young people with SEN/SEND.

ON BEHALF OF THE BOARD:

Luckman Yakub Ismail

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 2025.

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 : 09/09/2026

PARADISE GEMS
RECEIPTS AND PAYMENTS STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last year 2024 £
Receipt					
Donations		28,445.00	-	28,445.00	25,139.00
Total		**28,445.00**	**-**	**28,445.00**	**25,139.00**
Total Receipt		**28,445.00**	**-**	**28,445.00**	**25,139.00**
Payments					
Wages and salaries		20,822.00	-	20,822.00	17,951.00
Advertising and marketing		-	-	-	587.00
Bank charges		35.00	-	35.00	37.00
Staff costs		-	-	-	315.00
Professional fees		47.00	-	47.00	135.00
Rent		1,920.00	-	1,920.00	1,740.00
Insurance		674.00	-	674.00	-
Consultancy fees		1,500.00	-	1,500.00	36.00
Purchase		3,387.00	-	3,387.00	3,990.00
Telephone and Fax		598.00	-	598.00	217.00
Stationery and printing		511.00	-	511.00	645.00
Repairs and maintenance		-	-	-	200.00
Total Payments		**29,494.00**	**-**	**29,494.00**	**25,853.00**
Net of receipt/(payments)		**(1,049.00)**	**-**	**(1,049.00)**	**(714.00)**
Cash funds last year end		**34,856.00**	**-**	**34,856.00**	**35,570.00**
Cash funds this year end		**33,807.00**	**-**	**33,807.00**	**34,856.00**

PARADISE GEMS
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 DECEMBER 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last year 2024 £
Cash Funds					
Bank		33,807.00	-	33,807.00	34,856.00

The financial statements were approved by the Board of Trustees on 09 September 2026 and were signed on its behalf by

Luckman Yakub 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.