



ZAHEER & COMPANY

CHARTERED CERTIFIED ACCOUNTANTS

CHILD GUARDIANS

REGISTERED CHARITY

TRUSTEES' REPORT & FINANCIAL STATEMENTS

FOR THE YEAR ENDED 10TH JUNE 2024

COMPANY REGISTRATION NO: CE023295

CHARITY REGISTRATION NO: 1192250



ACCA

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VAT Registration Number: 741 2871 39

Partners: Mr. Farroukh Zaheer (FCCA), Mr. Qaisar Abbas (FCCA), Mr. Wajid Latif (FCCA), Mrs. Neelam Zaheer

CHILD GUARDIANS

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CHILD GUARDIANS

DIRECTORS / TRUSTEES AND PROFESSIONAL ADVISORS

DIRECTORS / TRUSTEES:

Leena Sahloul
Amneh Khoufani
Riyad Al-Najem
Omar Alassil
Sara Akkad

BUSINESS ADDRESS:

11 Romsley Close
MANCHESTER
M12 5PF

BANKERS:

CASH PLUS
6th Floor
One London Wall
London
EC2Y 5EB

ACCOUNTANTS:

ZAHEER AND COMPANY
63 KINGSWAY
BURNAGE
MANCHESTER
M19 2LL

Trustees' Annual Report

For the year ended 10 June 2024

Charity name: Child Guardians

Charity registration number: 1192250

Company registration number: CE023295

1. Objectives and Activities

The charitable objectives remain:

“To relieve the needs of children who are in need, by protecting children and supporting children to meet their basic needs, including survival and development.”

During the year, trustees directed efforts towards advocacy and awareness-raising, particularly in Europe and the United States, while maintaining the charity’s governance and compliance requirements.

2. Achievements and Performance

Advocacy Work

- **International Engagement:** Trustees contributed to advocacy campaigns in both the EU and US, ensuring that issues affecting vulnerable children were included in public and policy debates.
- **Child Protection Advocacy:** Activities included highlighting the dangers of neglect, displacement, and exploitation, with emphasis on protecting children’s rights to survival, education, and development.

Charitable Support

- The charity provided direct charitable donations of **£546**, supporting children’s immediate survival and basic needs .
- Trustees also raised awareness locally through **community briefings** and **digital campaigns**, ensuring that even with limited funds, awareness of children’s needs remained active.

Organisational Development

- **Networking:** Built stronger connections with other child-focused organisations in the UK, Europe, and the US.
- **Systems Testing:** Initiated groundwork to improve future programme delivery, including exploring digital platforms for fundraising and support.
- **Capacity Building:** Invested time into learning from other NGOs' practices to prepare for scaling activities once sustainable income is secured.

Fundraising and Public Support

- Donations and legacies amounted to **£21,148**, a significant increase from £5,605 in 2023 .
- While no major fundraising events were held, new potential fundraising approaches were researched and prepared for rollout in the next financial year.

3. Financial Review

- **Total income:** £21,148
- **Total expenditure:** £18,670
 - Of which £17,674 related to wages and fundraising costs
 - £996 spent directly on charitable activities (donations and accountancy)
- **Net income:** £2,478 (compared with a deficit of £22,264 in 2023)
- **Closing balance of funds:** £5,542 (up from £3,064 last year)

This shows a recovery from the previous year, when expenditure significantly outweighed income. The charity is now in a stronger financial position to plan future activities.

4. Structure, Governance and Management

- The charity is run by a board of trustees, who are also the directors of the charitable company.
- Trustees serving during the year:
 - Leena Sahloul
 - Amneh Khouliani
 - Riyadh Al-Najem
 - Omar Alassil
 - Sara Akkad
- Trustees receive no remuneration, and all services are provided voluntarily .

The board met regularly to oversee governance, financial oversight, and planning.

5. Plans for the Future

Looking forward, the trustees aim to:

1. **Strengthen Fundraising Capacity** – Launch new digital campaigns, local events, and partnership initiatives to secure sustainable income.
2. **Expand Advocacy Reach** – Deepen advocacy work in Europe and the US, while exploring opportunities in other regions where children are most at risk.
3. **Direct Child Support** – Use improved financial capacity to expand donations and launch small-scale child support initiatives (e.g. school kits, health supplies).
4. **Partnership Development** – Collaborate more closely with local and international NGOs to amplify impact.

6. Statement of Responsibilities

The trustees are responsible for ensuring proper accounting records are maintained, safeguarding the charity's assets, and preparing financial statements in compliance with the Charities Act 2011 and the Companies Act 2006.

7. Conclusion

This has been a quiet but stabilising year for *Child Guardians*. Despite limited activity, the charity successfully:

- Recovered financially from the previous year's deficit,
- Carried out advocacy in key international arenas,
- Supported vulnerable children through charitable donations,
- Laid the foundations for stronger fundraising and programme delivery.

The trustees remain committed to strengthening operations and expanding the charity's direct impact in the years ahead.

Signed on behalf of the Trustees:

Chairman: 

Name: Riyadh Al Najem

Date: 26.8.2025

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CHILD GUARDIANS

I report on the accounts of the Child Guardians, registered charity number 1192250 for the accounts year ended 10th June 2024 set out on pages 8 to 11.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation for the accounts in accordance with the requirement of the Charities Act 2011 ("the Act"). The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

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 Act); and in accordance FRS 102 SORP
- to 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 Commissioners. An examination includes 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 I do not express an audit opinion on the view given by the accounts.

INDEPENDENT EXAMINER'S STATEMENT:

In connection with our 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 41 of the Act; and
 - . to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 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.

Mr. Farroukh Zaheer (FCCA)

Zaheer and Company

Chartered Certified Accountants and Registered Auditors

63 Kingsway

Burnage

Manchester

M19 2LL

Date:

CHILD GUARDIANS
RECEIPTS AND EXPENDITURES ACCOUNT
FOR THE YEAR ENDED 10TH JUNE 2024

	Notes	2023-24				2022-23
		£			£	£
		Un-restricted Funds	Restricted Funds	Endowment Funds	Total	Total
INCOME AND ENDOWMENTS						
DONATIONS AND LEGACIES	1	21,148	-	-	21,148	5,605
		21,148	-	-	21,148	5,605
LESS: EXPENDITURE						
EXPENDITURE ON RAISING FUNDS	2	17,674	-	-	17,674	5,498
EXPENDITURE ON CHARITABLE ACTIVITIES	2.1	996	-	-	996	22,371
TOTAL EXPENDITURE		18,670			18,670	27,869
NET INCOME / EXPENDITURE		2,478	-	-	2,478	(22,264)
BALANCE BROUGHT FORWARD		3,064	-	-	3,064	25,328
BALANCE CARRIED FORWARD		5,542	-	-	5,542	3,064

**CHILD GUARDIANS
BALANCE SHEET
AS AT 10TH JUNE 2024**

	Notes	2023-24		2022-23	
		£	£	£	£
<u>FIXED ASSETS</u>					
Tangible Assets	3		-		
<u>CURRENT ASSETS</u>					
Cash at bank and in hand	4	6,906		7,354	
Other Debtors	5	-		-	
		6,906		7,354	
<u>CURRENT LIABILITIES</u>					
Creditors	6	1,364		4,290	
		1,364		4,290	
NET CURRENT ASSETS			5,542		3,064
NET ASSETS			5,542		3,064
<u>THE FUNDS OF THE CHARITY:</u>					
Funds brought Forward			3,064		25,328
Income of receipts over expenditure for the year			2,478		(22,264)
			5,542		3,064

For the year ending 10th June 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies but as this company is a charity, it is subject to audit under charities Act 2011.

Trustees' responsibility:

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

The accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006, with the Financial Reporting Standard for Smaller Entities (effective April 2008) and in accordance FRS 102 SORP.

Approved on behalf of the Board

We approve these accounts and confirm that we have made available all the information and explanations for their preparation.

Trustees:

Riyad Al-Najem

Date :

**CHILD GUARDIANS
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 10TH JUNE 2024**

	<u>2023-24</u>			<u>2022-23</u>
<u>Note: 1</u>				
INCOME AND ENDOWMENTS	<u>Un-restricted</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>
Donations and Legacies	21,148	-	-	21,148
				5,605
	21,148	-	-	21,148
				5,605

**Note: 1.1
ACCOUNTING POLICIES**

Basis of accounting

The accounts have been prepared on the historical cost basis of accounting and in accordance with applicable accounting standards and comply with the Statement of Recommended Practice Accounting by Charities (FRS 102 SORP).

Income

Income and expenses are accounted for on a receipt basis.

**Note: 1.2
TRUSTEES REMUNERATION**

All trustees provide their services to the charity free of charge without any remuneration.

**Note: 2
EXPENDITURE ON RAISING FUNDS**

Wages	17,500	-	-	17,500	3,840
General Expenses	174	-	-	174	1,658
	17,674	-	-	17,674	5,498

**Note: 2.1
EXPENDITURE ON CHARITABLE ACTIVITIES**

Charitable Donation	546	-	-	546	21,808
Bank Charges	-	-	-	-	113
SUPPORT COSTS:					
Accountancy fee	450	-	-	450	450
	996	-	-	996	22,371

Note: 3

CASH AT BANK AND IN HAND	<u>2023-24</u>	<u>2022-23</u>
Cash in hand	-	-
Cash Plus Bank	5,366	5,351
Wise Bank	1,541	2,003
	<u>6,906</u>	<u>7,354</u>

Note: 5**CREDITORS**

Accrual	900	450
Other creditors	464	3,840
Total	<u>1,364</u>	<u>4,290</u>

Note 6.**ACCUMULATED FUNDS**

	Un-restricted Funds	Restricted Funds	Endowment Funds	TOTAL	TOTAL
Opening balance as at 11/06/2022	3,064	-	-	3,064	25,328
Net income/expenditure	2,478	-	-	2,478	- 22,264
Closing balance as at 10/06/2023	<u>5,542</u>	<u>-</u>	<u>-</u>	<u>5,542</u>	<u>3,064</u>