

GIVE A CHILD A BRIGHTER FUTURE LIMITED

England & Wales · Charity number 328680

Details

Other names GIVE A CHILD A TOY LIMITED

Status Registered

Legal form Charitable company

Company number [02447072](#)

Registered 1990-06-20

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

Contact

Address 14 Rutland Court
London
SW7 1BN

Phone 02075890052

Email lkalo@aol.com

Website www.giveachildatoy.org.uk

Activities

Objects: TO PROVIDE RELIEF TO PEOPLE WHO ARE SUFFERING FROM POVERTY OR SICKNESS IN THE LEBANON ("BENEFICIARIES") BY PROVIDING FINANCIAL AND OTHER ASSISTANCE (INCLUDING ASSISTANCE WITH EDUCATION TO THE BENEFICIARIES.

Activities: The charity relies on donations from various supporters, including institutions to provide relief to people who are suffering from poverty or sickness in the Lebanon.

Classification

- **How:** Makes Grants To Organisations
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies

Geography

- Area of benefit: LEBANON
- Lebanon

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£335,321	£290,979	-	-
2023-12-31	£397,347	£380,458	-	-
2022-12-31	£308,719	£189,570	-	-
2021-12-31	£276,532	£172,018	-	-
2020-12-31	£16,675	£81,946	-	-

Trustees

Name	Role	Appointed
LYNNA KALO		
RIMA CONNELLY		

GIVE A CHILD A BRIGHTER FUTURE LIMITED

England & Wales - Charity number 328680

Accounts

GIVE A CHILD A BRIGHTER FUTURE LIMITED
(A Company Limited by Guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

GIVE A CHILD A BRIGHTER FUTURE LIMITED
(A Company Limited by Guarantee)

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GIVE A CHILD A BRIGHTER FUTURE LIMITED
(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2024

Trustees	Mrs L Kalo Mrs R Connelly
Company number	02447072
Charity number	328680
Registered office	101 New Cavendish Street 1st Floor South London W1W 6XH
Secretary	S G Aweida
Independent Examiner	Neville J Newman FCA Harris & Trotter LLP Chartered Accountants 101 New Cavendish Street 1st Floor South London W1W 6XH

GIVE A CHILD A BRIGHTER FUTURE LIMITED
(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their annual report together with the financial statements of the Give a Child a Brighter Future Limited for the 1 January 2024 to 31 December 2024. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

The company continued to rely on donations from various supporters, including institutions. Its only other income is bank interest. It is entirely run by unpaid volunteers. The directors donate the company's funds to organisations whose work is consistent with the company's principal objectives. These organisations include hospitals and other charities. The charity invites applications for funding of projects through various sources. The applications are reviewed by the trustees who ensure that they are in accordance with the charity's objectives.

The charity objectives to provide the sick and the under privileged children with Medical, educational and financial assistance in The Lebanon.

Main achievements of the Company

The charity continues to support the charity in Lebanon by paying grants to them to help support their charitable activities £252,000 (2023: £330,000)

Fundraising activities and income generation

Give a Child a Brighter Future Limited benefits from a large circle of generous benefactors, sponsors and friends who, year after year, support its many worthy projects.

The charity was able to hold their annual event that was a huge success.

GIVE A CHILD A BRIGHTER FUTURE LIMITED
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Financial review

During the year under review, the Charity's income was £335,321 (2023: £397,347).

The trustees are grateful to all donors for their contribution received during the year and their continued support in the future.

The charity continued to provide financial support to organisations working in the Lebanon to help sick, disabled, poor, homeless or needy children. The total amount donated during the year was £252,000 (2023: £330,000).

The trustees wish to continue using the charity's resources in this way.

a. Reserves policy

The Charity's cash reserves at the balance sheet date were £557,694 (2023: £513,200).

The level of reserves is considered appropriate given the nature of the income. It will allow continued financial support to organisations working in the Lebanon in the short term and this will allow other forms of fund-raising to be considered.

In accordance with the Memorandum and Articles of Association the trustees have the power to invest in such assets as they see fit. The Foundation has a policy of keeping surplus liquid funds in short term deposits. This low risk investment policy provides the flexibility in making charitable grants and ensures the Foundation had adequate funds to meet ongoing grant commitments and administration costs in accordance with its reserves policy.

The Trustees have adopted a policy that, where possible, a general fund cash reserve will be maintained. Cash reserves for this year amounts to £557,694 which adequately covers the Charity's reserves policy criteria and provides a cushion for seasonal cash flow fluctuations that impact the organisation from time to time.

b. Investment policy

In accordance with the Memorandum and Articles of Association, the Trustees have the power to invest in such assets as they see fit. The Charity has a policy of keeping surplus liquid funds in short term deposits. This low risk investment policy provides the flexibility in making charitable grants and ensures the Charity has adequate funds to meet ongoing project commitments and administration costs in accordance with its reserves policy.

GIVE A CHILD A BRIGHTER FUTURE LIMITED
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Structure, governance and management

a. Constitution

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum and Articles of Association on the 28th November 1989.

The company is constituted under a Memorandum of Association dated 28 November 1989 and is a registered charity number 328680

The principal object of the company is to provide relief to children who are suffering from poverty or sickness in the Lebanon by providing financial and other assistance, including assistance with education. The company is particularly concerned to provide relief to children.

The management committee, who are also directors for the purposes of company law, and who served during the year were:

Mrs L Kalo
Mrs R Connelly

None of the management committee has any beneficial interest in the company. All of the management committee are members of the company and guarantee to contribute £1 in the event of a winding up.

b. Methods of appointment or election of Trustees

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

c. Policies adopted for the induction and training of Trustees

Existing trustees brief new trustees on the charity's aim and objectives. They are given a copy of the Memorandum and Articles of Association along with the latest financial statements. They are also given literature about the charity and directed towards the charity's website. They are also sent a copy of the charity commission's guidelines for Trustees which will help them to fulfil their role in line with charity and company law.

The company has no political or religious affiliations.

d. Financial risk management

The Trustees have assessed the major risks to which the Company is exposed, in particular those related to the operations and finances of the Company, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Plans for future periods

The Charity will continue to support charitable organisations who are in desperate need for funds in order to provide relief to children suffering from poverty or sickness in Lebanon.

GIVE A CHILD A BRIGHTER FUTURE LIMITED
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 20 August 2025 and signed on their behalf by:

.....
Mrs L Kalo

GIVE A CHILD A BRIGHTER FUTURE LIMITED
(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

Independent Examiner's Report to the Trustees of Give a Child a Brighter Future Limited ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the Year ended 31 December 2024.

Responsibilities and Basis of Report

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act;
or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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 in order to enable a proper understanding of the accounts to be reached.

Neville J Newman FCA

c/o Harris & Trotter LLP
Chartered accountants
101 New Cavendish Street
1st Floor South
London, W1W 6XH
Date:

GIVE A CHILD A BRIGHTER FUTURE LIMITED
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Note	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:				
Donations and legacies	3	318,388	318,388	384,037
Investments	4	16,933	16,933	13,310
Total income		335,321	335,321	397,347
Expenditure on:				
Raising funds		32,652	32,652	44,223
Charitable activities:				
Grants payable		252,000	252,000	330,000
Governance costs		6,327	6,327	6,235
Total expenditure		290,979	290,979	380,458
Net income before net (losses)/gains on investments		44,342	44,342	16,889
Net (losses)/gains on investments		(28)	(28)	272
Net movement in funds		44,314	44,314	17,161
Reconciliation of funds:				
Total funds brought forward		511,760	511,760	494,599
Net movement in funds		44,314	44,314	17,161
Total funds carried forward		556,074	556,074	511,760

The Statement of Financial Activities includes all gains and losses recognised in the Year.

The notes on pages 9 to 14 form part of these financial statements.

GIVE A CHILD A BRIGHTER FUTURE LIMITED
(A Company Limited by Guarantee)
REGISTERED NUMBER: 02447072

BALANCE SHEET
AS AT 31 DECEMBER 2024

	Note	2024 £	2023 £
Current assets			
Cash at bank and in hand		557,694	513,200
		<u>557,694</u>	<u>513,200</u>
Current liabilities			
Creditors: amounts falling due within one year	9	(1,620)	(1,440)
		<u>556,074</u>	<u>511,760</u>
Net current assets		556,074	511,760
Total assets less current liabilities		556,074	511,760
Net assets excluding pension asset		556,074	511,760
Total net assets		556,074	511,760
Charity funds			
Unrestricted funds	10	556,074	511,760
Total funds		556,074	511,760

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the Year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 20 August 2025 and signed on their behalf by:

.....
Mrs L Kalo

The notes on pages 9 to 14 form part of these financial statements.

GIVE A CHILD A BRIGHTER FUTURE LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1. General information

The charity company is a company limited by guarantee. The members of the company are the Management committee named on page . In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company. The registered office of the company is 101 New Cavendish Street, London, W1W 6XH and the principal place of business is 14 Rutland Court, Rutland Gardens, London, SW7 1BN.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Give a Child a Brighter Future Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds..

Charitable activities and Governance costs are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure

GIVE A CHILD A BRIGHTER FUTURE LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

2. Accounting policies (continued)

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank

2.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide

Provisions are measured at the best estimate of the amounts required to settle the obligation.

2.7 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

GIVE A CHILD A BRIGHTER FUTURE LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

3. Income from donations and legacies

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Donations	318,388	318,388	384,037
<i>Total 2023</i>	<u>384,037</u>	<u>384,037</u>	

4. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Interest received	16,933	16,933	13,310

5. Analysis of grants

	Grants to Institutions 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Grants paid	252,000	252,000	330,000
<i>Total 2023</i>	<u>330,000</u>	<u>330,000</u>	

During the year £252,000 (2023: £330,000) of grants was paid to charitable projects in the Lebanon.

GIVE A CHILD A BRIGHTER FUTURE LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

6. Governance Costs

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Accountancy and independent examination fee	1,800	1,800	1,440
Interest payable	124	124	117
Bank charges	3,060	3,060	4,572
Website and social media	1,343	1,343	106
	<u>6,327</u>	<u>6,327</u>	<u>6,235</u>

7. Independent examiner's remuneration

	2024 £	<i>2023 £</i>
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	1,800	1,440
	<u>1,800</u>	<u>1,440</u>

8. Trustees' remuneration and expenses

During the Year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the Year ended 31 December 2024, no Trustee expenses have been incurred (2023 - £NIL).

9. Creditors: Amounts falling due within one year

	2024 £	<i>2023 £</i>
Accruals and deferred income	1,620	1,440
	<u>1,620</u>	<u>1,440</u>

GIVE A CHILD A BRIGHTER FUTURE LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

10. Statement of funds

Statement of funds - current Year

	Balance at 1 January 2024 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2024 £
Unrestricted funds					
General Funds 1	511,760	335,321	(290,979)	(28)	556,074

Statement of funds - prior Year

	<i>Balance at 1 January 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 December 2023 £</i>
Unrestricted funds					
General Funds 1	494,599	397,347	(380,458)	272	511,760

11. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Total funds 2024 £
Current assets	557,694	557,694
Creditors due within one year	(1,620)	(1,620)
Total	556,074	556,074

GIVE A CHILD A BRIGHTER FUTURE LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

11. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Current assets	513,200	513,200
Creditors due within one year	(1,440)	(1,440)
Total	<u>511,760</u>	<u>511,760</u>

GIVE A CHILD A BRIGHTER FUTURE LIMITED

England & Wales - Charity number 328680

Accounts

Registered number: 02447072
Charity number: 328680

GIVE A CHILD A BRIGHTER FUTURE LIMITED
(A Company Limited by Guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

GIVE A CHILD A BRIGHTER FUTURE LIMITED
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2023**

Trustees	Mrs L Kalo Mrs R Connelly
Company number	02447072
Charity number	328680
Registered office	101 New Cavendish Street 1st Floor South London W1W 6XH
Secretary	S G Aweida
Independent Examiner	Neville J Newman FCA Harris & Trotter LLP Chartered Accountants 101 New Cavendish Street 1st Floor South London W1W 6XH

GIVE A CHILD A BRIGHTER FUTURE LIMITED
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

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GIVE A CHILD A BRIGHTER FUTURE LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Financial review

During the year under review, the Charity's income was £397,347 (2022: £308,719).

The trustees are grateful to all donors for their contribution received during the year and their continued support in the future.

The charity continued to provide financial support to organisations working in the Lebanon to help sick, disabled, poor, homeless or needy children. The total amount donated during the year was £330,000 (2022: £150,080).

The trustees wish to continue using the charity's resources in this way.

a. Reserves policy

The Charity's cash reserves at the balance sheet date were £513,200 (2022: £496,039).

The level of reserves is considered appropriate given the nature of the income. It will allow continued financial support to organisations working in the Lebanon in the short term and this will allow other forms of fund-raising to be considered.

In accordance with the Memorandum and Articles of Association the trustees have the power to invest in such assets as they see fit. The Foundation has a policy of keeping surplus liquid funds in short term deposits. This low risk investment policy provides the flexibility in making charitable grants and ensures the Foundation had adequate funds to meet ongoing grant commitments and administration costs in accordance with its reserves policy.

The Trustees have adopted a policy that, where possible, a general fund cash reserve will be maintained.

Cash reserves for this year amounts to £513,200 which adequately covers the Charity's reserves policy criteria and provides a cushion for seasonal cash flow fluctuations that impact the organisation from time to time.

b. Investment policy

In accordance with the Memorandum and Articles of Association, the Trustees have the power to invest in such assets as they see fit. The Charity has a policy of keeping surplus liquid funds in short term deposits. This low risk investment policy provides the flexibility in making charitable grants and ensures the Charity has adequate funds to meet ongoing project commitments and administration costs in accordance with its reserves policy.

GIVE A CHILD A BRIGHTER FUTURE LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

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None of the management committee has any beneficial interest in the company. All of the management committee are members of the company and guarantee to contribute £1 in the event of a winding up.

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Plans for future periods

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GIVE A CHILD A BRIGHTER FUTURE LIMITED
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Statement of Trustees' responsibilities

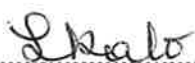
The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 13 September 2024 and signed on their behalf by:



.....
Mrs L Kalo

GIVE A CHILD A BRIGHTER FUTURE LIMITED
(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

Independent Examiner's Report to the Trustees of Give a Child a Brighter Future Limited ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the Year ended 31 December 2023.

Responsibilities and Basis of Report

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act;
or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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 in order to enable a proper understanding of the accounts to be reached.

Neville J Newman FCA

c/o Harris & Trotter LLP
Chartered accountants
101 New Cavendish Street
1st Floor South
London, W1W 6XH
Date:

GIVE A CHILD A BRIGHTER FUTURE LIMITED
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Note	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:				
Donations and legacies	3	384,037	384,037	305,922
Investments	4	13,310	13,310	2,797
Total income		397,347	397,347	308,719
Expenditure on:				
Raising funds		44,223	44,223	35,032
Charitable activities:				
Grants payable	5	330,000	330,000	150,080
Governance costs	6	6,235	6,235	4,458
Total expenditure		380,458	380,458	189,570
Net income before net gains on investments		16,889	16,889	119,149
Net gains on investments		272	272	-
Net movement in funds		17,161	17,161	119,149
Reconciliation of funds:				
Total funds brought forward		494,599	494,599	375,450
Net movement in funds		17,161	17,161	119,149
Total funds carried forward		511,760	511,760	494,599

The Statement of Financial Activities includes all gains and losses recognised in the Year.

The notes on pages 9 to 14 form part of these financial statements.

GIVE A CHILD A BRIGHTER FUTURE LIMITED
(A Company Limited by Guarantee)
REGISTERED NUMBER: 02447072

BALANCE SHEET
AS AT 31 DECEMBER 2023

	Note	2023 £	2022 £
Current assets			
Cash at bank and in hand		513,200	496,039
		513,200	496,039
Creditors: amounts falling due within one year	9	(1,440)	(1,440)
Net current assets		511,760	494,599
Total assets less current liabilities		511,760	494,599
Net assets excluding pension asset		511,760	494,599
Total net assets		511,760	494,599
Charity funds			
Unrestricted funds	10	511,760	494,599
Total funds		511,760	494,599

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the Year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 13 September 2024 and signed on their behalf by:



Mrs L Kalo

The notes on pages 9 to 14 form part of these financial statements.

GIVE A CHILD A BRIGHTER FUTURE LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1. General information

The charity company is a company limited by guarantee. The members of the company are the Management committee named on page . In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company. The registered office of the company is 101 New Cavendish Street, London, W1W 6XH and the principal place of business is 14 Rutland Court, Rutland Gardens, London, SW7 1BN.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Give a Child a Brighter Future Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds..

Charitable activities and Governance costs are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure

GIVE A CHILD A BRIGHTER FUTURE LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

2. Accounting policies (continued)

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank

2.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide

Provisions are measured at the best estimate of the amounts required to settle the obligation.

2.7 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

GIVE A CHILD A BRIGHTER FUTURE LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

3. Income from donations and legacies

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Donations	384,037	384,037	305,922
<i>Total 2022</i>	<u>305,922</u>	<u>305,922</u>	

4. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Interest received	13,310	13,310	2,797
	<u>13,310</u>	<u>13,310</u>	

5. Analysis of grants

	Grants to Institutions 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Grants paid	330,000	330,000	150,080
<i>Total 2022</i>	<u>150,080</u>	<u>150,080</u>	

During the year £330,000 (2022: £150,080) of grants was paid to a charity in Lebanon.

GIVE A CHILD A BRIGHTER FUTURE LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

6. Governance Costs

	Unrestricted funds 2023 £	Endowment funds 2023 £	Total funds 2023 £	Total funds 2022 £
Accountancy and independent examination fee	1,440	-	1,440	1,440
Interest payable	117	-	117	125
Bank charges	4,572	-	4,572	2,608
Website and social media	106	-	106	285
	<u>6,235</u>	<u>-</u>	<u>6,235</u>	<u>4,458</u>
<i>Total 2022</i>	<u>-</u>	<u>4,458</u>	<u>4,458</u>	

7. Independent examiner's remuneration

	2023 £	2022 £
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	<u>1,440</u>	<u>1,440</u>

8. Trustees' remuneration and expenses

During the Year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the Year ended 31 December 2023, no Trustee expenses have been incurred (2022 - £NIL).

9. Creditors: Amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	<u>1,440</u>	<u>1,440</u>

GIVE A CHILD A BRIGHTER FUTURE LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

10. Statement of funds

Statement of funds - current Year

	Balance at 1 January 2023 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2023 £
Unrestricted funds					
General Funds 1	494,599	397,347	(380,458)	272	511,760

Statement of funds - prior Year

	<i>Balance at 1 January 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2022 £</i>
Unrestricted funds				
General Funds 1	375,450	308,719	(189,570)	494,599

11. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Total funds 2023 £
Current assets	513,200	513,200
Creditors due within one year	(1,440)	(1,440)
Total	511,760	511,760

GIVE A CHILD A BRIGHTER FUTURE LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

11. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Current assets	496,039	496,039
Creditors due within one year	(1,440)	(1,440)
Total	<u>494,599</u>	<u>494,599</u>

GIVE A CHILD A BRIGHTER FUTURE LIMITED

England & Wales - Charity number 328680

Accounts

GIVE A CHILD A BRIGHTER FUTURE LIMITED
(A Company Limited by Guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

GIVE A CHILD A BRIGHTER FUTURE LIMITED
(A Company Limited by Guarantee)

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Balance Sheet	8
Notes to the Financial Statements	9 - 14

GIVE A CHILD A BRIGHTER FUTURE LIMITED
(A Company Limited by Guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2022**

Trustees	Mrs L Kalo Mrs R Connelly
Company number	02447072
Charity number	328680
Registered office	101 New Cavendish Street 1st Floor South London W1W 6XH
Secretary	S G Aweida
Independent Examiner	Neville J Newman FCA Harris & Trotter LLP Chartered Accountants 101 New Cavendish Street 1st Floor South London W1W 6XH
Bankers	Banque Banorient France 195 Brompton Road London SW3 1LZ

GIVE A CHILD A BRIGHTER FUTURE LIMITED
(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their annual report together with the financial statements of the Give a Child a Brighter Future Limited for the 1 January 2022 to 31 December 2022. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

The company continued to rely on donations from various supporters, including institutions. Its only other income is bank interest. It is entirely run by unpaid volunteers. The directors donate the company's funds to organisations whose work is consistent with the company's principal objectives. These organisations include hospitals and other charities. The charity invites applications for funding of projects through various sources. The applications are reviewed by the trustees who ensure that they are in accordance with the charity's objectives.

Fundraising activities and income generation

Give a Child a Brighter Future Limited benefits from a large circle of generous benefactors, sponsors and friends who, year after year, support its many worthy projects. The charity was able to hold their annual event that was a huge success.

Financial review

During the year under review, the Charity's income was £308,719 (2021: £276,532). The trustees are grateful to all donors for their contribution received during the year and their continued support in the future.

The charity continued to provide financial support to organisations working in the Lebanon to help sick, disabled, poor, homeless or needy children. The total amount donated during the year was £150,080 (2021: £128,371).

The trustees wish to continue using the charity's resources in this way. However, the charity has no ongoing expenditure, and at 31 December 2022 there were no incomplete projects or future obligations.

GIVE A CHILD A BRIGHTER FUTURE LIMITED
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

a. Reserves policy

The Charity's cash reserves at the balance sheet date were £496,039 (2021: £377,891).

The level of reserves is considered appropriate given the nature of the income. It will allow continued financial support to organisations working in the Lebanon in the short term and this will allow other forms of fund-raising to be considered.

In accordance with the Memorandum and Articles of Association the trustees have the power to invest in such assets as they see fit. The Foundation has a policy of keeping surplus liquid funds in short term deposits. This low risk investment policy provides the flexibility in making charitable grants and ensures the Foundation had adequate funds to meet ongoing grant commitments and administration costs in accordance with its reserves policy.

b. Reserves policy

The Trustees have adopted a policy that, where possible, a general fund cash reserve will be maintained.

Cash reserves for this year amounts to £496,039 which adequately covers the Charity's reserves policy criteria and provides a cushion for seasonal cash flow fluctuations that impact the organisation from time to time.

c. Investment policy

In accordance with the Memorandum and Articles of Association, the Trustees have the power to invest in such assets as they see fit. The Charity has a policy of keeping surplus liquid funds in short term deposits. This low risk investment policy provides the flexibility in making charitable grants and ensures the Charity has adequate funds to meet ongoing project commitments and administration costs in accordance with its reserves policy.

Structure, governance and management

a. Constitution

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum and Articles of Association on the 28th November 1989.

The company is constituted under a Memorandum of Association dated 28 November 1989 and is a registered charity number 328680

The principal object of the company is to provide relief to people who are suffering from poverty or sickness in the Lebanon by providing financial and other assistance, including assistance with education. The company is particularly concerned to provide relief to children.

The management committee, who are also directors for the purposes of company law, and who served during the year were:

Mrs L Kalo

Mrs R Connelly

None of the management committee has any beneficial interest in the company. All of the management committee are members of the company and guarantee to contribute £1 in the event of a winding up.

GIVE A CHILD A BRIGHTER FUTURE LIMITED
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Structure, governance and management (continued)

b. Methods of appointment or election of Trustees

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

c. Policies adopted for the induction and training of Trustees

Existing trustees brief new trustees on the charity's aim and objectives. They are given a copy of the Memorandum and Articles of Association along with the latest financial statements. They are also given literature about the charity and directed towards the charity's website. They are also sent a copy of the charity commission's guidelines for Trustees which will help them to fulfil their role in line with charity and company law.

The company has no political or religious affiliations.

d. Financial risk management

The Trustees have assessed the major risks to which the Company is exposed, in particular those related to the operations and finances of the Company, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Plans for future periods

The Charity will continue to support charitable organisations who are in desperate need for funds in order to provide relief to people suffering from poverty or sickness in Lebanon

GIVE A CHILD A BRIGHTER FUTURE LIMITED
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on
and signed on their behalf by:

.....
Mrs L Kalo

GIVE A CHILD A BRIGHTER FUTURE LIMITED
(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

Independent Examiner's Report to the Trustees of Give a Child a Brighter Future Limited ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the Year ended 31 December 2022.

Responsibilities and Basis of Report

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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 in order to enable a proper understanding of the accounts to be reached.

Neville J Newman FCA

c/o Harris & Trotter LLP
Chartered accountants
101 New Cavendish Street
1st Floor South
London, W1W 6XH
Date:

GIVE A CHILD A BRIGHTER FUTURE LIMITED
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:				
Donations and legacies	3	305,922	305,922	276,253
Investments	4	2,797	2,797	279
Total income		308,719	308,719	276,532
Expenditure on:				
Raising funds		35,032	35,032	39,357
Charitable activities:				
Grants payable	5	150,080	150,080	128,371
Other charitable activities	6	4,458	4,458	4,290
Total expenditure		189,570	189,570	172,018
Net income before net gains on investments		119,149	119,149	104,514
Net gains on investments		-	-	31
Net movement in funds		119,149	119,149	104,545
Reconciliation of funds:				
Total funds brought forward		375,450	375,450	270,905
Net movement in funds		119,149	119,149	104,545
Total funds carried forward		494,599	494,599	375,450

The Statement of Financial Activities includes all gains and losses recognised in the Year.

The notes on pages 9 to 14 form part of these financial statements.

GIVE A CHILD A BRIGHTER FUTURE LIMITED
(A Company Limited by Guarantee)
REGISTERED NUMBER: 02447072

BALANCE SHEET
AS AT 31 DECEMBER 2022

	Note	2022 £	2021 £
Current assets			
Cash at bank and in hand		496,039	377,891
		496,039	377,891
Creditors: amounts falling due within one year	8	(1,440)	(2,441)
		494,599	375,450
Net current assets		494,599	375,450
Total assets less current liabilities		494,599	375,450
Net assets excluding pension asset		494,599	375,450
Total net assets		494,599	375,450
Charity funds			
Unrestricted funds	9	494,599	375,450
Total funds		494,599	375,450

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the Year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on and signed on their behalf by:

.....
Mrs L Kalo

The notes on pages 9 to 14 form part of these financial statements.

GIVE A CHILD A BRIGHTER FUTURE LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. General information

The charity company is a company limited by guarantee. The members of the company are the Management committee named on page . In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company. The registered office of the company is 64 New Cavendish Street, London, W1G 8TB and the principal place of business is 14 Rutland Court, Rutland Gardens, London, SW7 1BN.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Give a Child a Brighter Future Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds..

Charitable activities and Governance costs are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure

GIVE A CHILD A BRIGHTER FUTURE LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

2. Accounting policies (continued)

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank

2.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide

Provisions are measured at the best estimate of the amounts required to settle the obligation.

2.7 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

GIVE A CHILD A BRIGHTER FUTURE LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

3. Income from donations and legacies

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Donations	305,922	305,922	276,253
<i>Total 2021</i>	<u>276,253</u>	<u>276,253</u>	

4. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Interest received	2,797	2,797	279
	<u>2,797</u>	<u>2,797</u>	<u>279</u>

5. Analysis of grants

	Grants to Institutions 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Grants paid	150,080	150,080	128,371
<i>Total 2021</i>	<u>128,371</u>	<u>128,371</u>	

GIVE A CHILD A BRIGHTER FUTURE LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

6. Governance Costs

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Accountancy fee	1,440	1,440	1,440
Interest payable	125	125	95
Bank charges	2,608	2,608	2,755
Website and social media	285	285	-
	<u>4,458</u>	<u>4,458</u>	<u>4,290</u>

7. Trustees' remuneration and expenses

During the Year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the Year ended 31 December 2022, no Trustee expenses have been incurred (2021 - £NIL).

8. Creditors: Amounts falling due within one year

	2022 £	<i>2021 £</i>
Accruals and deferred income	<u>1,440</u>	<u>2,441</u>

GIVE A CHILD A BRIGHTER FUTURE LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

9. Statement of funds

Statement of funds - current Year

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
Unrestricted funds				
General Funds 1	375,450	308,719	(189,570)	494,599

Statement of funds - prior Year

	<i>Balance at 1 January 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 December 2021 £</i>
Unrestricted funds					
General Funds 1	270,907	276,531	(172,019)	31	375,450

10. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Total funds 2022 £
Current assets	496,039	496,039
Creditors due within one year	(1,440)	(1,440)
Total	494,599	494,599

GIVE A CHILD A BRIGHTER FUTURE LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

10. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Current assets	377,889	377,889
Creditors due within one year	(2,441)	(2,441)
Total	<u>375,448</u>	<u>375,448</u>

GIVE A CHILD A BRIGHTER FUTURE LIMITED

England & Wales - Charity number 328680

Accounts

GIVE A CHILD A BRIGHTER FUTURE LIMITED
(A Company Limited by Guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

GIVE A CHILD A BRIGHTER FUTURE LIMITED
(A Company Limited by Guarantee)

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GIVE A CHILD A BRIGHTER FUTURE LIMITED
(A Company Limited by Guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2021**

Trustees	Mrs L Kalo Mrs R Connelly
Company number	02447072
Charity number	328680
Registered office	64 New Cavendish Street London W1G 8TB
Secretary	S G Aweida
Independent Examiner	Neville J Newman FCA Harris & Trotter LLP Chartered Accountants 64 New Cavendish Street London W1G 8TB
Bankers	Banque Banorient France 195 Brompton Road London SW3 1LZ

GIVE A CHILD A BRIGHTER FUTURE LIMITED
(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their annual report together with the financial statements of the Give a Child a Brighter Future Limited for the 1 January 2021 to 31 December 2021. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

The company continued to rely on donations from various supporters, including institutions. Its only other income is bank interest. It is entirely run by unpaid volunteers. The directors donate the company's funds to organisations whose work is consistent with the company's principal objectives. These organisations include hospitals and other charities. The charity invites applications for funding of projects through various sources. The applications are reviewed by the trustees who ensure that they are in accordance with the charity's objectives.

Fundraising activities and income generation

Give a Child a Brighter Future Limited benefits from a large circle of generous benefactors, sponsors and friends who, year after year, support its many worthy projects. The charity was able to hold their annual event that was a huge success.

Financial review

During the year under review, the Charity's income was £276,532 (2020: £16,675). The trustees are grateful to all donors for their contribution received during the year and their continued support in the future.

The charity continued to provide financial support to organisations working in the Lebanon to help sick, disabled, poor, homeless or needy children. The total amount donated during the year was £128,371 (2020: £80,131).

The trustees wish to continue using the charity's resources in this way. However, the charity has no ongoing expenditure, and at 31 December 2021 there were no incomplete projects or future obligations.

GIVE A CHILD A BRIGHTER FUTURE LIMITED
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

a. Reserves policy

The Charity's cash reserves at the balance sheet date were £377,889 (2020: £267,934).

The level of reserves is considered appropriate given the nature of the income. It will allow continued financial support to organisations working in the Lebanon in the short term and this will allow other forms of fund-raising to be considered.

In accordance with the Memorandum and Articles of Association the trustees have the power to invest in such assets as they see fit. The Foundation has a policy of keeping surplus liquid funds in short term deposits. This low risk investment policy provides the flexibility in making charitable grants and ensures the Foundation had adequate funds to meet ongoing grant commitments and administration costs in accordance with its reserves policy.

b. Reserves policy

The Trustees have adopted a policy that, where possible, a general fund cash reserve will be maintained.

Cash reserves for this year amounts to £377,889 which adequately covers the Charity's reserves policy criteria and provides a cushion for seasonal cash flow fluctuations that impact the organisation from time to time.

c. Investment policy

In accordance with the Memorandum and Articles of Association, the Trustees have the power to invest in such assets as they see fit. The Charity has a policy of keeping surplus liquid funds in short term deposits. This low risk investment policy provides the flexibility in making charitable grants and ensures the Charity has adequate funds to meet ongoing project commitments and administration costs in accordance with its reserves policy.

Structure, governance and management

a. Constitution

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum and Articles of Association on the 28th November 1989.

The company is constituted under a Memorandum of Association dated 28 November 1989 and is a registered charity number 328680

The principal object of the company is to provide relief to people who are suffering from poverty or sickness in the Lebanon by providing financial and other assistance, including assistance with education. The company is particularly concerned to provide relief to children.

The management committee, who are also directors for the purposes of company law, and who served during the year were:

Mrs L Kalo

Mrs R Connelly

None of the management committee has any beneficial interest in the company. All of the management committee are members of the company and guarantee to contribute £1 in the event of a winding up.

GIVE A CHILD A BRIGHTER FUTURE LIMITED
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Structure, governance and management (continued)

b. Methods of appointment or election of Trustees

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

c. Policies adopted for the induction and training of Trustees

Existing trustees brief new trustees on the charity's aim and objectives. They are given a copy of the Memorandum and Articles of Association along with the latest financial statements. They are also given literature about the charity and directed towards the charity's website. They are also sent a copy of the charity commission's guidelines for Trustees which will help them to fulfil their role in line with charity and company law.

The company has no political or religious affiliations.

d. Financial risk management

The Trustees have assessed the major risks to which the Company is exposed, in particular those related to the operations and finances of the Company, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Plans for future periods

The Charity will continue to support charitable organisations who are in desperate need for funds in order to provide relief to people suffering from poverty or sickness in Lebanon

GIVE A CHILD A BRIGHTER FUTURE LIMITED
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Statement of Trustees' responsibilities

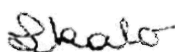
The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 28 September 2022 and signed on their behalf by:



.....
Mrs L Kalo

GIVE A CHILD A BRIGHTER FUTURE LIMITED
(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

Independent Examiner's Report to the Trustees of Give a Child a Brighter Future Limited ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the Year ended 31 December 2021.

Responsibilities and Basis of Report

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act;
or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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 in order to enable a proper understanding of the accounts to be reached.

Neville J Newman FCA

c/o Harris & Trotter LLP
Chartered accountants
64 New Cavendish Street
London
W1G 8TB
Date: 28 September 2022

GIVE A CHILD A BRIGHTER FUTURE LIMITED
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:				
Donations and legacies	3	276,253	276,253	16,077
Investments	4	279	279	598
Total income		276,532	276,532	16,675
Expenditure on:				
Raising funds		39,357	39,357	-
Charitable activities:				
Grants payable		128,371	128,371	80,131
Other charitable activities		4,290	4,290	1,815
Total expenditure		172,018	172,018	81,946
Net income/(expenditure) before net gains on investments		104,514	104,514	(65,271)
Net gains on investments		31	31	4
Net movement in funds		104,545	104,545	(65,267)
Reconciliation of funds:				
Total funds brought forward		270,905	270,905	336,172
Net movement in funds		104,545	104,545	(65,267)
Total funds carried forward		375,450	375,450	270,905

The Statement of Financial Activities includes all gains and losses recognised in the Year.

The notes on pages 9 to 14 form part of these financial statements.

GIVE A CHILD A BRIGHTER FUTURE LIMITED
(A Company Limited by Guarantee)
REGISTERED NUMBER: 02447072

BALANCE SHEET
AS AT 31 DECEMBER 2021

	Note		2021 £	2020 £
Current assets				
Debtors	8	-	5,412	
Cash at bank and in hand		377,889	267,934	
		377,889	273,346	
Creditors: amounts falling due within one year	9	(2,441)	(2,441)	
Net current assets			375,448	270,905
Total assets less current liabilities			375,448	270,905
Net assets excluding pension asset			375,448	270,905
Total net assets			375,448	270,905
Charity funds				
Unrestricted funds	10		375,448	270,905
Total funds			375,448	270,905

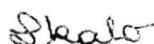
The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the Year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 28 September 2022 and signed on their behalf by:



.....
Mrs L Kalo

The notes on pages 9 to 14 form part of these financial statements.

GIVE A CHILD A BRIGHTER FUTURE LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. General information

The charity company is a company limited by guarantee. The members of the company are the Management committee named on page . In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company. The registered office of the company is 64 New Cavendish Street, London, W1G 8TB and the principal place of business is 14 Rutland Court, Rutland Gardens, London, SW7 1BN.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Give a Child a Brighter Future Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds..

Charitable activities and Governance costs are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure

GIVE A CHILD A BRIGHTER FUTURE LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

2. Accounting policies (continued)

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank

2.5 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide

Provisions are measured at the best estimate of the amounts required to settle the obligation.

2.8 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

GIVE A CHILD A BRIGHTER FUTURE LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

3. Income from donations and legacies

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Donations	276,253	276,253	16,077
<i>Total 2020</i>	<u>16,077</u>	<u>16,077</u>	

4. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Interest received	279	279	598
	<u>279</u>	<u>279</u>	<u>598</u>

5. Analysis of grants

	Grants to Institutions 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Grants paid	128,371	128,371	80,131
<i>Total 2020</i>	<u>80,131</u>	<u>80,131</u>	

GIVE A CHILD A BRIGHTER FUTURE LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

6. Governance Costs

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Accountancy fee	1,440	1,440	1,440
Interest payable	95	95	75
Bank charges	2,756	2,756	-
Printing, postage and computer expenses	-	-	300
	<u>4,291</u>	<u>4,291</u>	<u>1,815</u>

7. Trustees' remuneration and expenses

During the Year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the Year ended 31 December 2021, no Trustee expenses have been incurred (2020 - £NIL).

8. Debtors

	2021 £	<i>2020 £</i>
Due within one year		
Prepayments and accrued income	-	5,412
	<u>-</u>	<u>5,412</u>

9. Creditors: Amounts falling due within one year

	2021 £	<i>2020 £</i>
Accruals and deferred income	<u>2,441</u>	<u>2,441</u>

GIVE A CHILD A BRIGHTER FUTURE LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

10. Statement of funds

Statement of funds - current Year

	Balance at 1 January 2021 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2021 £
Unrestricted funds					
General funds	<u>270,905</u>	<u>276,531</u>	<u>(172,019)</u>	<u>31</u>	<u>375,448</u>

Statement of funds - prior Year

	<i>Balance at 1 January 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 December 2020 £</i>
Unrestricted funds					
General funds	<u>336,172</u>	<u>16,675</u>	<u>(81,946)</u>	<u>4</u>	<u>270,905</u>

11. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestrict ed funds 2021 £	Total funds 2021 £
Current assets	377,889	377,889
Creditors due within one year	(2,441)	(2,441)
Total	<u>375,448</u>	<u>375,448</u>

GIVE A CHILD A BRIGHTER FUTURE LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

11. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Current assets	273,346	273,346
Creditors due within one year	(2,441)	(2,441)
Total	<u>270,905</u>	<u>270,905</u>