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 2025

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 2025

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

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their annual report together with the financial statements of the Give a Child a Brighter Future Limited for the 1 January 2025 to 31 December 2025. 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.

a. 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 £480,000 (2024: £252,000)

b. 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.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

Financial review

During the year under review, the Charity's income was £314,323 (2024: £335,321).
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 £480,000 (2024: £252,000).

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 £335,091 (2024: £557,694).
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 £335,091 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. Investmenent 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.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

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.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

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

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

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 2025.

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 2025

	Note	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Income from:				
Donations and legacies	3	**302,115**	**302,115**	*318,388*
Investments	4	**12,208**	**12,208**	*16,933*
Total income		**314,323**	**314,323**	*335,321*
Expenditure on:				
Raising funds		**51,099**	**51,099**	*32,652*
Charitable activities:				
Grants payable		**480,000**	**480,000**	*252,000*
Governance costs		**6,009**	**6,009**	*6,327*
Total expenditure		**537,108**	**537,108**	*290,979*
Net (expenditure)/income before net gains/(losses) on investments		**(222,785)**	**(222,785)**	*44,342*
Net gains/(losses) on investments		**2**	**2**	*(28)*
Net movement in funds		**(222,783)**	**(222,783)**	*44,314*
Reconciliation of funds:				
Total funds brought forward		**556,074**	**556,074**	*511,760*
Net movement in funds		**(222,783)**	**(222,783)**	*44,314*
Total funds carried forward		**333,291**	**333,291**	*556,074*

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 2025

	Note		2025 £		*2024 £*
Current assets					
Cash at bank and in hand		**335,091**		*557,694*	
		335,091		*557,694*	
Current liabilities					
Creditors: amounts falling due within one year	9	**(1,800)**		*(1,620)*	
Net current assets			**333,291**		*556,074*
Total assets less current liabilities			**333,291**		*556,074*
Net assets excluding pension asset			**333,291**		*556,074*
Total net assets			**333,291**		*556,074*
Charity funds					
Unrestricted funds	10		**333,291**		*556,074*
Total funds			**333,291**		*556,074*

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.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

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.

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.

3. Income from donations and legacies

	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Donations	302,115	**302,115**	*318,388*
Total 2024	*318,388*	*318,388*	

4. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Interest received	12,208	**12,208**	*16,933*

5. Analysis of grants

	Grants to Institutions 2025 £	Total funds 2025 £	*Total funds 2024 £*
Grants paid	480,000	**480,000**	*252,000*
Total 2024	*252,000*	*252,000*	

During the year £480,000 (2024: £252,000) of grants was paid to charitable projects in the Lebanon.

6. Governance Costs

	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Accountancy and independent examination fee	1,980	**1,980**	*1,800*
Interest payable	-	**-**	*124*
Bank charges	2,567	**2,567**	*3,060*
Website and social media	1,462	**1,462**	*1,343*
	6,009	**6,009**	*6,327*

7. Independent examiner's remuneration

	2025 £	*2024 £*
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	**1,980**	*1,800*

8. Trustees' remuneration and expenses

During the Year, no Trustees received any remuneration or other benefits *(2024 - £NIL)*.

During the Year ended 31 December 2025, no Trustee expenses have been incurred *(2024 - £NIL)*.

9. Creditors: Amounts falling due within one year

	2025 £	*2024 £*
Accruals and deferred income	**1,800**	*1,620*

10. Statement of funds

Statement of funds - current Year

	Balance at 1 January 2025 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2025 £
Unrestricted funds					
General Funds 1	**556,074**	**314,323**	**(537,108)**	**2**	**333,291**

Statement of funds - prior 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*

11. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Total funds 2025 £
Current assets	335,091	**335,091**
Creditors due within one year	(1,800)	**(1,800)**
Total	333,291	**333,291**

11. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	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*

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Signature 1

Signed by Lynna Kalo using authentication code YjVBMVZNKU9tU05l at IP address 140.228.57.27, on 2026/09/30 17:02:13 Z.

Lynna Kalo's e-mail address is: LKalo@aol.com.