

# CHILDREN'S CANCER CENTRE OF LEBANON (UK) LIMITED

England & Wales · Charity number 1161911

## Details

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**Other names** CCCL (UK) LIMITED

**Status** Registered

**Legal form** Charitable company

**Company number** [09233775](#)

**Registered** 2015-06-01

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

## Contact

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**Address** 27/28 Eastcastle Street  
London  
W1W 8DG

**Phone** 07437759774

**Email** [cccluk@cccluk.org](mailto:cccluk@cccluk.org)

**Website** [www.cccluk.org](http://www.cccluk.org)

## Activities

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**Objects:** 1) THE RELIEF OF SICKNESS AND THE PRESERVATION AND PROTECTION OF HEALTH AMONG CHILDREN WITH ANY FORM OF CANCER IN LEBANON OR THE SURROUNDING REGION, OR WHO ARE IN NEED OF REHABILITATION AS A RESULT OF SUCH ILLNESS AND THEIR FAMILIES AND CARERS BY PROVIDING FUNDS TO ASSIST IN THE PROVISION OF ACCESS TO TREATMENT, RECREATIONAL FACILITIES AND SUCH OTHER SUPPORT AS THE TRUSTEES MAY DETERMINE.2) THE PRESERVATION AND PROTECTION OF THE PHYSICAL AND MENTAL HEALTH OF INDIVIDUALS AND FAMILIES IN LEBANON AND THE SURROUNDING REGION WHO ARE SUFFERING BEREAVEMENT OR LOSS BY THE PROVISION OF COUNSELLING AND SUPPORT.3) THE ADVANCEMENT OF EDUCATION IN THE SUBJECT OF PAEDIATRIC CANCER IN PARTICULAR BY PROVIDING FUNDING FOR RESEARCH INTO PAEDIATRIC CANCER AND TO PUBLISH THE USEFUL RESULTS OF SUCH RESEARCH.

**Activities:** CCCL UK?s activities are to fund projects to further its charitable objectives of (i) the relief of sickness and the preservation and protection of health among children with cancer in Lebanon or the region; (ii) the preservation and protection of the physical and mental health of individuals and families suffering

bereavement and loss; and (iii) the advancement of education in pediatric cancer.

## Classification

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- **How:** Other Charitable Activities
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People

## Geography

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- Lebanon
- Throughout England And Wales

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£986,288	£1,416,676	£298,785	0
2023-12-31	£96,149	£44,889	-	-
2022-12-31	£247,928	£42,988	-	-
2021-12-31	£136,202	£49,866	-	-
2020-12-31	£377,461	£122,320	-	-

## Trustees

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Name	Role	Appointed
HANAA EL CHAAR		2014-09-24
PAUL EDDE		2014-09-24
Salwa Salman		2015-08-12

**CHILDREN'S CANCER CENTRE OF LEBANON (UK) LIMITED**

England & Wales - Charity number 1161911

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# Accounts

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Children's Cancer Centre of Lebanon (UK) Limited

Company Number: 9233775

Charity Number: 1161911

Children's Cancer Center of Lebanon (UK) Limited

(A charitable company limited by guarantee)

Annual Report and Unaudited Financial Statements

For the year ended 31 December 2024

Content Pages

- I. Legal and Administrative Information
- II. Trustees' Report (Including Directors' Report)
- III. Report of the Independent Examiner
- IV. Statement of Financial Activities
- V. Balance Sheet
- VI. Notes Forming Part of the Financial Statements

Trustees' Annual Report  
Year ended 31 December 2024

**(I) Legal and Administrative Information:**

Charity Name:	Children's Cancer Centre of Lebanon (UK) Limited
Also known as:	CCCL(UK) or CCCLUK
Charity Registration Number:	1161911
Company Registration Number:	9233775
Registered Office Address:	27/28 Eastcastle Street, London, W1W8DG
Independent Examiner:	Stephen Meredith FCA, DChA Alliotts, LLP Manfield House, 1, Southampton Street, London WC2R 0LR
Bankers:	Banorient Bank London, 193-195 Brompton Road, London, SW3 1LZ Bank Audi Sofil Branch, Beirut, Lebanon
Solicitors:	Dechert LLP, 160 Queen Victoria Street, London, EC4V 4QQ
Trustees / Directors:	Paul Edde, Hana El Chaar and Salwa Salman

## **(II) Trustees' Report:**

In these financial statements, we will review our activities and their outcomes in 2024 and as a result, we will plan accordingly our strategy for the 2025 financial year. The review looks at the means of fund-raising and determines the level of contributions the charity made to cover each key purpose and the benefit we have brought to those groups of Children we were set up to help. The review also helps us ensure that we meet our aims and objectives and that our activities remain focused on our stated purposes. By reviewing our aims and objectives and planning our future activities, the directors consider how the future planned activities will contribute to the above aims and objectives.

### **1. Objectives and Activities:**

Our charity's purposes have remained unchanged and continue to align with the objectives outlined in its Articles of Association. (the 'Articles'). They remain:

- the relief of sickness and the preservation and protection of health among children with any form of cancer in Lebanon or the surrounding region, or who are in need of rehabilitation as a result of such illness and, their families and cares by providing funds to assist in the provision of access to treatment, recreational facilities, and such other support, as the directors may determine;
- the preservation and protection of the physical and mental health of individuals and families in Lebanon and the surrounding region who are suffering bereavement or loss by the provision of counseling and support; and the advancement of education in Lebanon in the subject of pediatric cancer in particular by providing funding for research into pediatric cancer and to publish the useful results of such research.

In the financial year 2024, our main activities continued to serve the objectives by saving the lives and helping treat children suffering from cancer and support in research that will eventually help to find better cures and increase the ratio of curing those patients. The strategies we used to raise funds for this activity include:

Organizing charitable events and campaigns to raise the necessary funds to approve at least one support application for the Children's Cancer Center of Lebanon based in Beirut, Lebanon ("CCCL Lebanon") per financial year, and identifying and contacting potential donors and sponsors.

### **2. How Our Activities Deliver Public Benefit**

The directors, as charity trustees, have paid due regard to guidance on public benefit issued by the Charity Commission in deciding what activities the charity should undertake.

Our main charitable activities and who we try to help are as follows:

All of our charitable activities focus on raising funds to help treat children suffering from cancer. The Charity approves grants applied for by CCCL Lebanon to cover the cost of treating children suffering from cancer, in

line with our objectives.

Funds may also be needed to cover accommodation costs of patients with acute medical conditions who reside with their families in places far from the medical center and who are required to be near in case of any emergency.

To support the development of medical protocols, the research program on pediatric cancer, and the awareness campaign of CCCL Lebanon, which will also lead to educating the general public/donors and supporters through fundraising campaigns where audiovisual and print material will be shared with the public.

The directors ensure that all grants made or being made will be to further our charitable purposes for the above benefits.

### 3. Achievements and performance:

Our grants-making policy is to provide grants to the Children's Cancer Center of Lebanon (CCCL), a charity based in Beirut, Lebanon. The number of children treated by the CCCL has reached more than 300 cases in 2024 (and more than 5,100 cases to date). CCCL Lebanon's medical services are provided on a non-discriminatory basis and can be accessed by children of all genders, faiths, ethnicity, and background as proven by their admission records. CCCL Lebanon aims to maintain the equality of access to their services, which we believe is vital to our decision in approving grants, and it will be an ongoing condition in future decisions, because "no child should die without trying all treatments available to save his/her life." CCCL Lebanon treats children from birth to 18 years old. In cases of relapse, CCCL Lebanon will support continuing treatment; the grants approved by our charity could also cover counseling or teaching services provided by CCCL Lebanon, which will ensure the recovery of children and the wellbeing of the patients.

### 4. Employment

The Children's Cancer Centre of Lebanon (UK) Limited ("CCCLUK") has continued not to employ anyone and all its functions are operated by volunteers, including the fundraising team and administrators.

The volunteers' roles include organizing meetings, bookkeeping, hosting, fundraising, communication, distributing information leaflets, public relations, and many more. Volunteers donated an estimated 150 hours of volunteering in 2024

To date, no remuneration has been provided to any volunteers. None of the directors had any interests in any of the contracts CCCLUK has entered into with any suppliers of services or goods.

5. Financial Review:

The funding of grants given by CCCLUK is raised from donations, events and events sponsors. CCCLUK made £1,409,137 in grants to CCCL Lebanon in 2024 none of which is restricted. This saved many children as this helped in covering two months support with medications and yearly accommodation. CCCLUK's success in raising £986,288 in 2024 which will allow the Charity to make further grants in 2025 to help CCCL Lebanon's work,  
Total reserves at the year-end were £298,785 (2023: £729,173)

6. Principal Funding Sources

Donations, fundraising events, unrestricted donations received generated an amount of £951,438 (2023: £75,280). The principal funding sources for the charity are currently event organizing and receiving kind donations from supporters of the mission, causes and the objectives of the charity. The charity will carry on with their efforts in seeking to form new partnerships with multi-national organizations that are based in London in order to identify possible fundraising opportunities for the future.

The charity does not use a professional fundraiser, or commercial participator.

7. Investment Policy

The charity will aim to retain a prudent amount in reserves each year. However, we will spend most of the funds raised (restricted and non-restricted) in supporting CCCL Lebanon with its mission as set out above. Accordingly, we do not intend to keep any funds for long-term investment nevertheless, the board of directors will review all the investments options and make any investments plans early in the new financial year of 2025.

8. Reserves Policy

In 2025, the board of directors examined the charity's requirements for emergency and free reserves and decided to continue with their initial plan of retaining some of the unrestricted funds held by the charity. The emergency reserves of CCCL UK should be between three and six months of its annual expenditure calculated in 2024. Based on 2022, 2023 and 2024 expenditures, the average annual expenditure is £501,518 and the total expenditure for 2025 is not expected to exceed £200,000. Due to various risk factor which could hinder and obstruct fundraising activities globally, and the recent increase of the CCCL UK Ltd expenditure for the past 3 years, the board of directors has decided to increase the initial target of a minimum £17,500 and the maximum reserve fund from £35,000 to £48,500. The board of directors is

confident that at this level it would be able to continue the current activities of the charity in the event of a significant drop in fundraising and unforeseen events such as the spread of the pandemic, since the board's decision was to postpone the continuation of building the reserve needed as planned in the previous annual reports, and since the board decide to increase the reserves to £48,500.

As at the year-end, the free reserves were £298,785 (2023: £729,173) following the net movement in funds of (£430,388) deficit resulting from the donations and grants made in the year. So far, CCCL (UK) Ltd is planning to grant the Children's Cancer Center of Lebanon during the financial year of 2025, a grant totaling around £120,000.

#### 9. Plans for Future Periods

The charity's plans are to continue the activities outlined above in 2025 and in the forthcoming years subject to satisfactory fundraising outcomes. Moreover, the board of directors will continue to seek to elaborate on current and establish new partnerships with multi-national organizations to increase donations paid to CCCLUK and executing crowd funding campaigns.

Any learnings from past experience are discussed and assessed among the trustees at the AGM.

#### 10. Structure, Governance and Management

The organization is a charitable company limited by guarantee, incorporated on 24 September 2014 and registered as a charity on 1 June 2015. The company was established and it is governed by its memorandum and Articles. The charity is run by the volunteer board of directors.

#### 11. Recruitment and Appointment of Board of Directors

The directors of CCCLUK are also the charity trustees in order to fulfill the purposes of the charity law and under the company's Articles.

For one to be eligible to become a CCCLUK trustee; he/ she shall:

1. Have experience in the NGO/ charities field for not less than 3 years
2. Is an active person & ready to give from his/ her own time & money in favor of the cause
3. experience in doing fundraising events
4. Have good PR

Under the requirements of CCCLUK's Articles of Association, all directors should have retired in rotation at the first annual general meeting (held on 21 February 2017), with one-third of the directors to retire at each subsequent meeting. Retiring directors may be re-elected.

About training, all the trustees have previous experience in NGO work and they have all read the Articles of Association related to CCCLUK.

12. Risk Management

Significant external risks to funding have led CCCL UK to plan and develop a strategic approach that will allow for the diversification of fundraising projects and activities. Internal control risks are minimized by the implementation of procedures for the authorization of all transactions and for project execution.

CCCL UK organized a gathering for its previous donors in May 2024 at the Lebanese Embassy in the UK with the aim of reminding the community about the cause and raising awareness. Some communities and individuals in the UK also organized small initiatives within their own communities and at their respective universities and schools with the aim of raising funds for CCCL UK's mission.

13. Organizational Structure

CCCLUK's Board of directors is comprised of at least two directors (not subject to any maximum). There are currently three directors who meet frequently and are responsible for the strategic direction and policy of the charity. At present, the directors have a variety of professional backgrounds relevant to the work of the charity.

14. Trustees' Responsibilities

The trustees, who are also the directors of Children's Cancer Centre of Lebanon (UK) Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and regulations and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare accounts for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). 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 charity and the result of the charity for that period.

In preparing these accounts, the Trustees are required to:

- a) select suitable accounting policies and then apply them
- b) observe the methods and principals in the Charities SORP (FRS102);
- c) make judgments and estimates that are reasonable and prudent; and
- d) prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the statement of recommended practice, Accounting, and Reporting by Charities, and in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small entities.

This trustees' report was approved by the board on 03 Oct 2025 and signed on its behalf by:



Mrs. Hana El Chaar

Trustee

### III. Independent Examiner's Report to the Trustees of Children's Cancer Centre of Lebanon (UK) Limited

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 December 2024, which are set out on pages 11 to 15.

#### *Responsibilities and basis of report*

As the charity's trustees (and also 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 charity 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 your charity's financial statement as 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*

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 that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or the financial statements do not accord with those records; or
2. the financial statements 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
3. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the 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.

*Stephen Meredith*

20 Oct 2025

Stephen Meredith (Oct 20, 2025, 2:55pm)

Stephen Meredith FCA, DChA

Alliotts LLP,

Chartered Accountants

Manfield House, 1, Southampton St, London WC2R 0LR

**IV. Statement of Financial Activities (incorporating, incoming and expenditure account)**

**Year-end 31 December 2024**

	Note	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £
<b>Income and Endowments</b>							
<b>From:</b>							
Donations and legacies		951,438		951,438	75,280		75,280
Raising Funds							
Other Revenues		34,850		34,850	20,869		20,869
Total Income and Endowments		986,288		986,288	96,149		96,149
<b>Expenditure on:</b>							
<b>Raising Funds</b>							
Charitable Activities	2	1,416,676		1,416,676	44,889		44,889
Total resources expended		1,416,676		1,416,676	44,889		44,889
<b>Net Movement in Funds</b>							
Fund balances at 1 January 2024		729,173		729,173	677,913		677,913
Fund balances at 31 December 2024	6	298,785		298,785	729,173		729,173

The Statement of Financial Activities includes all gains and losses in the year. All incoming resources and resources expenses derive from accounting activities.

The attached noted from part of these financial statements.

**V. Balance Sheet as at 31 December 2024**

	Notes	2024 £	2023 £
<b>Current Assets</b>			
Cash at banks and in hand		302,580	732,784
		<u>302,580</u>	<u>732,784</u>
<b>Creditors: amounts falling due within one year</b>			
	4	(3,795)	(3,611)
		<u>(3,795)</u>	<u>(3,611)</u>
Net assets		<u>298,785</u>	<u>729,173</u>
<b>Reserves</b>			
Restricted Funds			
General unrestricted funds	6	298,785	729,173
		<u>298,785</u>	<u>729,173</u>


For the financial year ended 31 December 2024, the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their responsibility for the charitable company with the requirements of the Act with respect to accounting records and for the preparation of accounts.

The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved for issue by the board of trustees on 03 Oct 2025..... and signed on its behalf by:

  
 \_\_\_\_\_  
 |  
 Mrs. Hana El Chaar  
 Trustee

The attached notes form part of these statements.

Company registration No. 9233775

## **VI. Notes to the Financial Statements**

### **Year to 31 December 2024**

#### **1. Principal Accounting Policies**

##### **Charity information**

Children's Cancer Centre of Lebanon (UK) Limited is a private company limited by guarantee incorporated in England and Wales. Its registered office is 27/28 Eastcastle Street, London, W1W 8DG.

##### **Basis of accounting**

The financial statements have been prepared in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' ("FRS 102"), 'Accounting and Reporting by Charities' the Statement of Recommended Practice for charities applying IRS 102 (as effective from 1 January 2019), the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

##### **Going Concern**

At the time of approving the accounts, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

##### **Incoming Resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income, and the amount can be quantified with reasonable accuracy. Donations are normally brought into account when received and are stated gross of any attributable tax recoverable. Government and institutional grants are accounted for on a receivable basis. Donations and grants given for specific purposes are treated as restricted income.

##### **Resources Expended**

Liabilities are recognized as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Expenditure includes all VAT that is not recovered, and it is reported as part of the expenditure to which it relates.

Governance costs comprise examiner's fees and expenses.

Grants made comprise payments made to CCCL Lebanon during the year.

## 2. Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Unrestricted Funds £	Restricted Funds £	Total 2023 £
<b>Grants made</b>	1,409,137	-	1,409,137	36,855	-	36,855
<b>Governance Costs</b>	3,828	-	3,828	3,924	-	3,924
<b>Bank charges</b>	1,409	-	1,409	865	-	865
<b>Telephone Bills</b>	1,653	-	1,653	1,468	-	1,468
<b>Supporting costs</b>	490	-	490	1,744	-	1,744
<b>DIE</b>	159	-	159	33	-	33
	<b>1,416,676</b>	<b>-</b>	<b>1,416,676</b>	<b>44,889</b>	<b>-</b>	<b>44,889</b>

On February 9 2024, CCCLUK donated £28,000, on March 7 2024 donated £79,000, on June 20 2024 donated £39,300, on October 9 2024 donated £371,948 and on October 15 2024 donated £890,889 to CCC Lebanon in a form of an unrestricted grant. (In the 2023 year £36,855 was donated to CCC Lebanon)

None of the trustees has been paid any remuneration or received any other benefits from employment with their charity or a related entity (2024: £nil).

There were no employees in 2024 (2023: none) and no employee benefits in the year (2024: none).

Governance costs include payments to the independent examiners of £3,654 (2023: £3,480) for independent examination fees.

## 3. Support Costs

	Support Cost £	Governance Cost £	Total £	Support Cost £	Governance Cost £	Total £
	2024			2023		
<b>Exchange Losses</b>	159		159	33		33
<b>Other sundry costs</b>	490		490	1,744		1,744
<b>Telephone</b>	1,653		1,653	1,468		1,468
<b>Bank charges</b>	1,409		1,409	865		865
<b>Legal and professional</b>		3,828	3,828		3,924	3,924
<b>Total</b>	<b>3,711</b>	<b>3,828</b>	<b>7,539</b>	<b>4,110</b>	<b>3,924</b>	<b>8,034</b>

**4. Creditors**

Creditors	2024 £	2023 £
Trade Creditors	141	131
Accruals	3,654	3,480
	<b>3,795</b>	<b>3,611</b>

**5. Funds of the Charity**

	Balance at 1 Jan-24 £	Incoming resources £	Outgoing resources £	Balance at 31 Dec-24 £
Unrestricted Funds 2024	729,173	986,288	(1,416,676)	298,785

**6. Analysis of Net Assets in Funds**

	Unrestricted £	Restricted £	Total £
Net Assets	298,785	Nil	298,785

**7. Related Party Transactions**

The charitable company donated to the Children's Cancer Center of Lebanon (CCC Lebanon) during the year of £1,409,137 (2023: £36,855). There were no other related party transactions in the year.

**8. Controlling Party**

The Children's Cancer Center of Lebanon is considered the ultimate controlling party of the charitable company by virtue of the majority of trustees in common.

The Children's Cancer Center of Lebanon is a Lebanese Not-for-Profit Foundation registered at the Ministry of Interior under the No. 138 AD, with its principal place located at the American University of Beirut Medical Center (AUBC) Building 56, Clemenceau St., Beirut, Lebanon.

**CHILDREN'S CANCER CENTRE OF LEBANON (UK) LIMITED**

England & Wales - Charity number 1161911

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# Accounts

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Children's Cancer Centre of Lebanon (UK) Limited

Company number: 9233775

Charity number: 1161911

Children's Cancer Centre of Lebanon (UK) Limited

(A charitable company limited by guarantee)

Annual Report and Unaudited Financial Statements

for the year ended 31 December 2023

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A handwritten signature in black ink, located in the bottom right corner of the page. The signature is stylized and appears to be a single name.

Children's Cancer Centre of Lebanon (UK) Limited

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Year ended 31 December 2023

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Solicitors:	Dechert LLP, 160 Queen Victoria Street, London, EC4V 4QQ
Trustees / Directors:	Paul Edde, Hana El Chaar, Salwa Salman



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Year ended 31 December 2023

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3) Achievements and performance

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The Children ' s Cancer Centre of Lebanon (UK) Limited ("CCC LUK") has continued not to employ anyone and all its functions are operated by volunteers, including the fundraising team and administrators.



## Children's Cancer Centre of Lebanon (UK) Limited

The volunteers' roles include organizing meetings, bookkeeping, hosting, fundraising, communication, distributing information leaflets, public relations, and many more. Volunteers donated an estimated 150 hours of volunteering in 2023

To date, no remuneration has been provided to any volunteers. None of the directors had any interests in any of the contracts CCCLUK has entered into with any suppliers of services or goods.

### 5) Financial Review

The funding of grants given by CCCLUK is raised from donations, events and events sponsors.

CCCLUK made £36,855 in grants to CCCL Lebanon in 2023 none of which is restricted. This saved many children as this helped in covering two months support with medications and yearly accommodation.

CCCLUK's success in raising £96,149 in 2023 which will allow the Charity to make further grants in 2024 to help CCCL Lebanon's work,

Total reserves at the year-end were £729,173 (2023: £677,913)

### 6) Principal Funding Sources

Donations, fundraising events, unrestricted donations received generated an amount of £75,280 (2022: £227,345). The principal funding sources for the charity are currently event organizing and receiving kind donations from supporters of the mission, causes and the objectives of the charity. The charity will carry on with their efforts in seeking to form new partnerships with multi-national organizations that are based in London in order to identify possible fundraising opportunities for the future.

The charity does not use a professional fundraiser, or commercial participator.

### 7) Investment Policy

The charity will aim to retain a prudent amount in reserves each year. However, we will spend most of the funds raised (restricted and non-restricted) in supporting CCCL Lebanon with its mission as set out above. Accordingly, we do not intend to keep any funds for long-term investment nevertheless, the board of directors will review all the investments options and make any investments plans early in the new financial year of 2024.

### 8) Reserves Policy

In 2024, the board of directors examined the charity's requirements for emergency and free reserves and decided to continue with their initial plan of retaining some of the unrestricted funds held by the charity. The emergency reserves of CCCLUK should be between three and six months of its annual expenditure calculated in 2023. Based on 2021, 2022 and 2023 expenditures, the average annual expenditure is £45,914 and the total expenditure for 2024 is not expected to exceed £100,000. Due to



various risk factor which could hinder and obstruct fundraising activities globally, and the recent increase of the CCCL UK Ltd expenditure for the past 3 years, the board of directors has decided to increase the initial target of a minimum £17,500 and the maximum reserve fund from £35,000 to £48,500. The board of directors is confident that at this level it would be able to continue the current activities of the charity in the event of a significant drop in fundraising and unforeseen events such as the spread of the pandemic. Since the board's decision was to postpone the continuation of building the reserve needed as planned in the previous annual reports, and since the board decide to increase the reserves to £48,500.

As at the year-end, the free reserves were £729,173 (2022: £677,913) following the net movement in funds of £51,260 resulting from the generous donations in the year. This will allow CCCLUK to make further life-saving donations to CCCL Lebanon in 2024 returning reserves down to the maximum. So far, CCCL (UK) Ltd is planning to grant the Children's Cancer Center of Lebanon during the financial year of 2024, a grant totaling around £480,000.

9) Plans for Future Periods

The charity's plans are to continue the activities outlined above in 2024 and in the forthcoming years subject to satisfactory fundraising outcomes. Moreover, the board of directors will continue to seek to elaborate on current and establish new partnerships with multi-national organizations to increase donations paid to CCCLUK and executing crowd funding campaigns.

Any learnings from past experience are discussed and assessed among the trustees at the AGM.

10) Structure, Governance and Management

The organization is a charitable company limited by guarantee, incorporated on 24 September 2014 and registered as a charity on 1 June 2015. The company was established and it is governed by its memorandum and Articles. The charity is run by the volunteer board of directors.

11) Recruitment and Appointment of Board of Directors

The directors of CCCLUK are also the charity trustees in order to fulfill the purposes of the charity law and under the company's Articles.

For one to be eligible to become a CCCLUK trustee; he/ she shall:

1. Have experience in the NGO/ charities field for not less than 3 years
2. Is an active person & ready to give from his/ her own time & money in favor of the cause
3. experience in doing fundraising events



Children's Cancer Centre of Lebanon (UK) Limited

4. Have good PR

Under the requirements of CCCLUK's Articles of Association, all directors should have retired in rotation at the first annual general meeting (held on 21 February 2017), with one-third of the directors to retire at each subsequent meeting. Retiring directors may be re-elected.

About training, all the trustees have previous experience in NGO work and they have all read the Articles of Association related to CCCLUK.

12) Risk Management

Significant external risks to funding have led CCCLUK to plan and develop a strategic approach that will allow for the diversification of fundraising projects and activities. Internal control risks are minimized by the implementation of procedures for the authorization of all transactions and for project execution.

CCCL UK planned on organizing a gathering for its supporters in 2023 with the aim of reminding the community about the cause and raising both funds and awareness, however due to the instability in the region where CCCL operates, we had to postpone this gathering until the year 2024.

13) Organizational Structure

CCCLUK's Board of directors is comprised of at least two directors (not subject to any maximum). There are currently three directors who meet frequently and are responsible for the strategic direction and policy of the charity. At present, the directors have a variety of professional backgrounds relevant to the work of the charity.

14) Trustees' Responsibilities

The trustees, who are also the directors of Children's Cancer Centre of Lebanon (UK) Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and regulations and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare accounts for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

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 charity and the result of the charity for that period.

In preparing these accounts, the Trustees are required to:

-select suitable accounting policies and then apply them



Children's Cancer Centre of Lebanon (UK) Limited

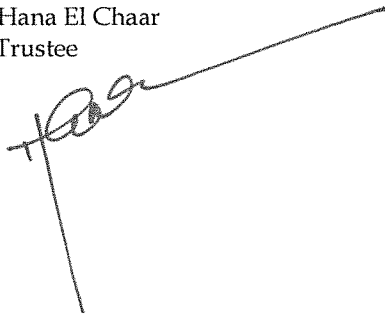
- observe the methods and principals in the Charities SORP (FRS102);
- make judgments and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the statement of recommended practice, Accounting, and Reporting by Charities, and in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small entities.

This trustees' report including pages 3 to page 9 was approved by the Board on 30 October 2024 and signed on its behalf by:

Hana El Chaar  
Trustee

A handwritten signature in black ink, appearing to read 'Hana El Chaar', is written over a thin horizontal line. The signature is slanted upwards to the right.

**(III) Independent Examiner's Report to the Trustees of Children's Cancer Centre of Lebanon (UK) Limited**

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 December 2023, which are set out on pages 11 to 15.

*Responsibilities and basis of report*

As the charity's trustees (and also 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 charity 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 your charity's financial statement as 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*

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 that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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: Accounting and Reporting by Charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the 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.



Stephen Meredith FCA, DChA  
Alliotts LLP,  
Chartered Accountants  
Manfield House, 1, Southampton St, London WC2R 0LR

30 October 2024



**(IV) Statement of financial activities (incorporating, income and expenditure account)**

Year ended 31 December 2023

	Note	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £
<b>Income and Endowments From:</b>							
Donations and legacies		75,280		75,280	227,345		227,345
Raising Funds							
Other Revenues		20,869		20,869	20,583		20,583
<b>Total Income and Endowments</b>		<b>96,149</b>	<b>-</b>	<b>96,149</b>	<b>247,928</b>	<b>-</b>	<b>247,928</b>
<b>Expenditure on:</b>							
Raising Funds					-		-
Charitable Activities	3	44,889		44,889	42,988		42,988
<b>Total resources expended</b>		<b>44,889</b>	<b>-</b>	<b>44,889</b>	<b>42,988</b>	<b>-</b>	<b>42,988</b>
<b>Net Movement in Funds</b>		<b>51,260</b>	<b>-</b>	<b>51,260</b>	<b>204,940</b>	<b>-</b>	<b>204,940</b>
Fund balances at 1 January 2023		677,913	-	677,913	472,973	-	472,973
Fund balances at 31 December 2023	7	729,173	-	729,173	677,913	-	677,913

The Statement of Financial Activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The attached notes form part of these financial statements.

Children's Cancer Centre of Lebanon (UK) Limited

(V) Balance sheet as at 31 December 2023

	Notes	2023 £	2022 £
<b>Current Assets</b>			
Cash at bank and in hand		<u>732,784</u>	<u>681,064</u>
		<u>732,784</u>	<u>681,064</u>
<b>Creditors: amounts falling due within one year</b>	5	(3,611)	(3,151)
<b>Net assets</b>		<u><u>729,173</u></u>	<u><u>677,913</u></u>
<b>Reserves</b>			
Restricted Funds		-	-
General unrestricted funds	7	<u>729,173</u>	<u>677,913</u>
		<u><u>729,173</u></u>	<u><u>677,913</u></u>

For the financial year ended 31 December 2023, the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their responsibility for the charitable company with the requirements of the Act with respect to accounting records and for the preparation of accounts.

The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved for issue by the board of trustees on 30. October. 2024..... and signed on its behalf by:

Hana El Char

Trustee

The attached notes form part of these financial statements.

Company registration No. 9233775

**(VI) Notes to the financial statements**

Year to 31 December 2023

**1) Principal Accounting Policies**

**Charity information**

Children's Cancer Centre of Lebanon (UK) Limited is a private company limited by guarantee incorporated in England and Wales. Its registered office is 27/28 Eastcastle Street, London, W1W 8DG.

**Basis of accounting**

The financial statements have been prepared in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' ("FRS 102"), 'Accounting and Reporting by Charities' the Statement of Recommended Practice for charities applying IRS 102 (as effective from 1 January 2019), the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

**Going Concern**

At the time of approving the accounts, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

**Incoming Resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income, and the amount can be quantified with reasonable accuracy. Donations are normally brought into account when received and are stated gross of any attributable tax recoverable. Government and institutional grants are accounted for on a receivable basis. Donations and grants given for specific purposes are treated as restricted income.

**Resources Expended**

Liabilities are recognized as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Expenditure includes all VAT that is not recovered, and it is reported as part of the expenditure to which it relates.

Governance costs comprise examiner's fees and expenses.

Grants made comprise payments made to CCCL Lebanon during the year.



### 3) Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Grants made	36,855		36,855	16,914		16,914
Governance costs	3,924		3,924	8,534		8,534
Support costs (Note 4)	4,110		4,110	17,540		17,540
	44,889	-	44,889	42,988	-	42,988

On February 20, 2023, CCCLUK donated \$45,000 equivalent to £36,855 to CCCL Lebanon in a form of an unrestricted grant.

None of the trustees has been paid any remuneration or received any other benefits from employment with their charity or a related entity (2022: £nil).

There were no employees in 2023 (2022: none) and no employee benefits in the year (2021: none).

Governance costs include payments to the independent examiners of £3,480 (2022: £3,036) for independent examination fees.

### 4) Support Costs

	Support Costs £	Governance Costs £	Total £	Support Costs £	Governance Costs £	Total £
	2023			2022		
Exchange Losses	33		33	158		158
Other sundry costs	1,744		1,744	15,728	-	15,728
Telephone	1,468		1,468	1,282	-	1,282
Bank charges	865		865	372	-	372
Legal and professional		3,924	3,924	-	8,534	5,498
<b>Total</b>	<b>4,110</b>	<b>3,924</b>	<b>8,034</b>	<b>17,540</b>	<b>8,534</b>	<b>26,074</b>

## 5) Creditors

	2023	2022
	£	£
Trade Creditors	131	115
Accruals	3,480	3,036
	3,611	3,151

## 6) Funds of the Charity

	Balance at 1 Jan-23 £	Incoming resources £	Outgoing resources £	Balance at 31 Dec-23 £
Unrestricted Funds	677,913	96,149	(44,889)	729,173

## 7) Analysis of net assets in funds

	Unrestricted £	Restricted £	Total £
Net Current Assets	729,173	Nil	729,173

## 8) Related Party Transactions

The charitable company donated to the Children's Cancer Center of Lebanon during the year of £36,855 (2022: £16,914).

## 9) Controlling Party

The Children's Cancer Center of Lebanon is considered the ultimate controlling party of the charitable company by virtue of the majority of trustees in common.

The Children's Cancer Center of Lebanon is a Lebanese Not-for-profit Foundation registered at the Ministry of Interior under the No. 138 AD, with its principal place located at the American University of Beirut Medical Center (AUBMC) Building 56, Clemenceau St., Beirut, Lebanon.





**CHILDREN'S CANCER CENTRE OF LEBANON (UK) LIMITED**

England & Wales - Charity number 1161911

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# Accounts

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**Children's Cancer Centre of Lebanon (UK) Limited**

**Company number: 9233775**

**Charity number: 1161911**

**Children's Cancer Centre of Lebanon (UK) Limited**  
**(A charitable company limited by guarantee)**

**Annual Report and Unaudited Financial Statements**  
**for the year ended 31 December 2022**

Children's Cancer Centre of Lebanon (UK) Limited

Contents Page

- (I) Legal and Administrative Information
- (II) Trustees' Report (Including Directors' Report)
- (III) Report of the Independent Examiner
- (IV) Statement of Financial Activities
- (V) Balance Sheet
- (VI) Notes Forming Part of the Financial Statements

Children's Cancer Centre of Lebanon (UK) Limited

Trustees' Annual Report  
Year ended 31 December 2022

**(I) Legal and Administrative information:**

Charity Name:	Children's Cancer Centre of Lebanon (UK) Limited
Also known as:	CCCL(UK) or CCCLUK
Charity registration number:	1161911
Company registration number:	9233775
Registered office address:	27/28 Eastcastle Street, London, W1W 8DG
Independent Examiner:	Stephen Meredith FCA, DChA Alliotts, LLP Manfield House, 1 Southampton Street, London WC2R 0LR.
Bankers:	Banorient Bank London, 193-195 Brampton Road, London, SW3  LZ Bank Audi Sofil Branch, Beirut -Lebanon
Solicitors:	Dechert LLP, 160 Queen Victoria Street, London, EC4V 4QQ
Trustees /Directors:	Paul Edde, Hana El Chaar, Salwa Salman

Children's Cancer Centre of Lebanon (UK) Limited

Trustees' Annual Report  
Year ended 31 December 2022

**(II) Trustees' report**

In these financial statements, we will review our activities and their outcomes in 2022 and as a result, we will plan accordingly our strategy for the 2023 financial year. The review looks at the means of fund-raising and determines the level of contributions the charity made to cover each key purpose and the benefit we have brought to those groups of children we were set up to help. The review also helps us ensure that we meet our aims and objectives and that our activities remain focused on our stated purposes. By reviewing our aims and objectives and planning our future activities, the directors consider how the future planned activities will contribute to the above aims and objectives.

1) Objectives and Activities

Our Charity's purposes remained unchanged and are as set out in the objectives contained in the charity's articles of association (the "Articles"). They remain:

the relief of sickness and the preservation and protection of health among children with any form of cancer in Lebanon or the surrounding region, or who are in need of rehabilitation as a result of such illness and, their families and carers by providing funds to assist in the provision of access to treatment, recreational facilities, and such other support, as the directors may determine;

the preservation and protection of the physical and mental health of individuals and families in Lebanon and the surrounding region who are suffering bereavement or loss by the provision of counseling and support; and the advancement of education in Lebanon in the subject of pediatric cancer in particular by providing funding for research into pediatric cancer and to publish the useful results of such research.

In the financial year 2022, our main activities continued to serve the objectives by saving the lives and helping treat children suffering from cancer and support in research that will eventually help to find better cures and increase the ratio of curing those patients. The strategies we used to raise funds for this activity include:

Organizing charitable events and campaigns to raise the necessary funds to approve at least one support application for the Children's Cancer Center of Lebanon based in Beirut, Lebanon ("CCCL Lebanon") per financial year, and Identifying and contacting potential donors and sponsors.

## Children's Cancer Centre of Lebanon (UK) Limited

### 2) How Our Activities Deliver Public Benefit

The directors have paid due regard to guidance on public benefit issued by the Charity Commission in deciding what activities the charity should undertake.

Our main charitable activities and who we try to help are as follows:

All of our charitable activities focus on raising funds to help treat children suffering from cancer. The Charity approves grants applied for by CCCL Lebanon to cover the cost of treating children suffering from cancer, in line with our objectives.

Funds may also be needed to cover accommodation costs of patients with acute medical conditions who reside with their families in places far from the medical center and who are required to be near in case of any emergency.

To support the development of medical protocols, the research program on pediatric cancer, and the awareness campaign of CCCL Lebanon, which will also lead to educating the general public/donors and supporters through fundraising campaigns where audiovisual and print material will be shared with the public.

The directors ensure that all grants made or being made will be to further our charitable purposes for the above benefits.

### 3) Achievements and performance

Our grants-making policy is to provide grants to CCCL Lebanon. The number of children treated by CCCL Lebanon in Beirut has reached 500 cases in 2022 (and more than 3,500 cases to date). CCCL Lebanon's medical services are accessed by all ethnic backgrounds, religions, gender, and nationality as proven by their admission records. CCCL Lebanon aims to maintain the equality of access to their services, which we believe is vital to our decision in approving grants, and it will be an ongoing condition in future decisions, because "no child should die without trying all treatments available to save his/her life."

CCCL Lebanon treats children from birth to 18 years old. In cases of relapse, CCCL Lebanon will support continuing treatment; the grants approved by our charity could also cover counseling or teaching services provided by CCCL Lebanon, which will ensure the recovery of children and the wellbeing of the patients.

### 4) Employment

The Children's Cancer Centre of Lebanon (UK) Limited ("CCCLUK") has continued not to employ anyone and all its functions are operated by volunteers, including the fundraising team and administrators.

The volunteers' roles include organizing meetings, bookkeeping, hosting, fundraising,

## Children's Cancer Centre of Lebanon (UK) Limited

communication, distributing information leaflets, public relations, and many more. Volunteers donated an estimated 100 hours of volunteering in 2022.

To date, no remuneration has been provided to any volunteers. None of the directors had any interests in any of the contracts CCCLUK has entered into with any suppliers of services or goods.

### 5) Financial Review

The funding of grants given by CCCLUK is raised from donations, events and events sponsors.

CCCLUK made £16,914 in grants to CCCL Lebanon in 2022; none of which is restricted. This saved many children as this helped in covering two months support with medications and yearly accommodation.

CCCLUK's success in raising £247,928 in 2022 which will allow the Charity to make further grants in 2023 to help CCCL Lebanon's work,

Total reserves at the year-end were £677,913 (2021: £472,973)

### 6) Principal Funding Sources

Donations, fundraising events, unrestricted donations received generated an amount of £227,345 (2021: £136,125). The principal funding sources for the charity are currently event organizing and receiving kind donations from supporters of the mission, causes and the objectives of the charity. The charity will carry on with their efforts in seeking to form new partnerships with multi-national organizations that are based in London in order to identify possible fundraising opportunities for the future.

The charity does not use a professional fundraiser, or commercial participator.

### 7) Investment Policy

The charity will aim to retain a prudent amount in reserves each year. However, we will spend most of the funds raised (restricted and non-restricted) in supporting CCCL Lebanon with its mission as set out above. Accordingly, we do not intend to keep any funds for long-term investment nevertheless, the board of directors will review all the investments options and make any investments plans early in the new financial year of 2023.

### 8) Reserves Policy

In 2023, the board of directors examined the charity's requirements for emergency and free reserves and decided to continue with their initial plan of retaining some of the unrestricted funds held by the charity. The emergency reserves of CCCLUK should be between three and six months of its annual expenditure calculated in 2021. Based on 2020, 2021 and 2022 expenditures, the average annual expenditure is £69,303 and the total expenditure for 2023 is not expected to exceed £100,000. Due to



## Children's Cancer Centre of Lebanon (UK) Limited

various risk factor which could hinder and obstruct fundraising activities globally, and the recent increase of the CCCLUK expenditure for the past 3 years, the board of directors has decided to increase the initial target of a minimum £17,500 and the maximum reserve fund from £35,000 to £48,500. The board of directors is confident that at this level it would be able to continue the current activities of the charity in the event of a significant drop in fundraising and unforeseen events such as the spread of the pandemic. Since the board's decision was to postpone the continuation of building the reserve needed as planned in the previous annual reports, and since the board decide to increase the reserves to £48,500, the CCCLUK will continue to retain some of its unrestricted funds to reach the £48,500 in 2023 and 2024. That said, £15,000 was retained for 2021 and £ 4,500 in 2022 with the expectation of reaching £48,500 by end of 2023.

As at the year-end, the free reserves were £677,913 (2021: £472,973) following the net movement in funds of £204,940 resulting from the generous donations in the year. This will allow CCCLUK to make further life-saving donations to CCCL Lebanon in 2023 returning reserves down to the maximum. So far, CCCLUK is planning to further grant Children Cancer Center of Lebanon during the financial year of 2023 grants totalling around £64,000.

### 9) Plans for Future Periods

The charity's plans are to continue the activities outlined above in 2023 and in the forthcoming years subject to satisfactory fundraising outcomes. Moreover, the board of directors will continue to seek to elaborate on current and establish new partnerships with multi-national organizations to increase donations paid to CCCLUK and executing crowd funding campaigns.

Any learnings from past experience are discussed and assessed among the trustees at the AGM.

### 10) Structure, Governance and Management

The organization is a charitable company limited by guarantee, incorporated on 24 September 2014 and registered as a charity on 1 June 2015. The company was established and it is governed by its memorandum and Articles.

### 11) Recruitment and Appointment of Board of Directors

The directors of CCCLUK are also the charity trustees in order to fulfill the purposes of the charity law and under the company's Articles.

For one to be eligible to become a CCCLUK trustee; he/ she shall:

1. Have experience in the NGO/ charities field for not less than 3 years
2. Is an active person & ready to give from his/ her own time & money in favor of the cause

## Children's Cancer Centre of Lebanon (UK) Limited

3. experience in doing fundraising events

4. Have good PR

Under the requirements of CCCLUK's Articles of Association, all directors retired in rotation at the first annual general meeting (held on 21 February 2017), with one-third of the directors retiring at each subsequent meeting. Retiring directors may be re-elected.

About training, all the trustees have previous experience in NGO work and they have all read the Articles of Association related to CCCLUK.

### 12) Risk Management

Significant external risks to funding have led CCCLUK to plan and develop a strategic approach that will allow for the diversification of fundraising projects and activities. Internal control risks are minimized by the implementation of procedures for the authorization of all transactions and for project execution.

Because of the lockdowns as a result of the pandemic & social distancing restrictions, no events were held on during year 2022. We are planning to have events during 2023 and we are currently maintaining few direct donations from people & controlling our expenditures.

### 13) Organizational Structure

CCCLUK's Board of directors is comprised of at least two directors (not subject to any maximum). There are currently three directors who meet frequently and are responsible for the strategic direction and policy of the charity. At present, the directors have a variety of professional backgrounds relevant to the work of the charity.

### 14) Trustees' Responsibilities

The trustees, who are also the directors of Children's Cancer Centre of Lebanon (UK) Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and regulations and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare accounts for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). 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 charity and the result of the charity for that period.

In preparing these accounts, the Trustees are required to:

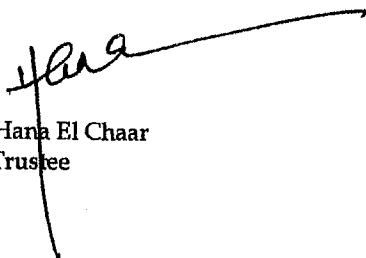
Children's Cancer Centre of Lebanon (UK) Limited

- select suitable accounting policies and then apply them
- observe the methods and principals in the Charities SORP (FRS102);
- make judgments and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the statement of recommended practice, Accounting, and Reporting by Charities, and in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small entities.

This trustees' report including pages 3 to page 8 was approved by the Board on 26 Oct 2023 and signed on its behalf by:

  
Hana El Chaar  
Trustee

Children's Cancer Centre of Lebanon (UK) Limited

**(III) Independent Examiner's Report to the Trustees of Children's Cancer Centre Lebanon (UK) Limited**

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 December 2022, which are set out on pages 11 to 16.

*Responsibilities and basis of report*

As the charity's trustees (and also 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 charity 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 your charity's financial statements as 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*

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 that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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: Accounting and Reporting by Charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the 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.

*Stephen Meredith*

Stephen Meredith FCA, DChA  
Alliotts LLP,  
Chartered Accountants  
Manfield House, 1, Southampton St, London WC2R 0LR

*26 October 2023*

Children's Cancer Centre of Lebanon (UK) Limited

**(IV) Statement of financial activities (incorporating, income and expenditure account)**

**Year ended 31 December 2022**

	Note	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £
<b>Income and Endowments From:</b>							
Donations and legacies		227,345		227,345	136,125		136,125
Raising Funds					-		-
Other Revenues		20,583		20,583	77		77
<b>Total Income and Endowments</b>		<b>247,928</b>	<b>-</b>	<b>247,928</b>	<b>136,202</b>	<b>-</b>	<b>136,202</b>
<b>Expenditure on:</b>							
Raising Funds					-		-
Charitable Activities	3	42,988	-	42,988	49,866	-	49,866
<b>Total resources expended</b>		<b>42,988</b>	<b>-</b>	<b>42,988</b>	<b>49,866</b>	<b>-</b>	<b>49,866</b>
<b>Net Movement in Funds</b>		<b>204,940</b>	<b>-</b>	<b>204,940</b>	<b>86,336</b>	<b>-</b>	<b>86,336</b>
Fund balances at 1 January 2022		472,973		472,973	386,637		386,637
Fund balances at 31 December 2022	7	677,913	-	677,913	472,973	-	472,973

The Statement of Financial Activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activity.

The attached notes form part of these financial statements.

Children's Cancer Centre of Lebanon (UK) Limited

**(V) Balance sheet as at 31 December 2022**

	Notes	2022	2021
		£	£
<b>Current Assets</b>			
Cash at banks and in hand		<u>681,064</u>	<u>478,611</u>
		<u>681,064</u>	<u>478,611</u>
<b>Creditors: amounts falling due within one year</b>	5	<u>(3,151)</u>	<u>(5,638)</u>
<b>Net assets</b>		<u><u>677,913</u></u>	<u><u>472,973</u></u>
<b>Reserves</b>			
<b>Restricted Funds</b>			
General unrestricted funds	7	<u>677,913</u>	<u>472,973</u>
		<u><u>677,913</u></u>	<u><u>472,973</u></u>

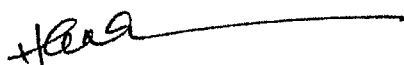
For the financial year ended 31 December 2022, the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their responsibility for the charitable company with the requirements of the Act with respect to accounting records and for the preparation of accounts.

The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved for issue by the board of trustees on 26 Oct 2023... And signed on its behalf by:

  
Hana El Chaar  
Trustee

The attached notes form part of these financial statements.

Company registration No. 9233775

Children's Cancer Centre of Lebanon (UK) Limited

**(VI) Notes to the financial statements**

Year to 31 December 2022

**1) Principal Accounting Policies**

**Charity information**

Children's Cancer Centre of Lebanon (UK) Limited is a private company limited by guarantee incorporated in England and Wales. Its registered office is 27/28 Eastcastle Street, London, W1W 8DG.

**Basis of accounting**

The financial statements have been prepared in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' ("FRS 102"), 'Accounting and Reporting by Charities' the Statement of Recommended Practice for charities applying IRS 102 (as effective from 1 January 2019), the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

**Going Concern**

At the time of approving the accounts, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

**Incoming Resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income, and the amount can be quantified with reasonable accuracy. Donations are normally brought into account when received and are stated gross of any attributable tax recoverable. Government and institutional loans are accounted for on a receivable basis. Donations and loans given for specific purposes are treated as restricted income.

**Resources Expended**

Liabilities are recognized as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Expenditure includes all VAT that is not recovered, and it is reported as part of the expenditure to which it relates.

Governance costs comprise examiner's fees and expenses.

Grants made to other charities comprise payments made to other charities during the year.

Children's Cancer Centre of Lebanon (UK) Limited

3) Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Grants made	16,914		16,914	40,474		40,474
Governance Costs	8,534		8,534	7,725		7,725
Bank charges	372		372	317		317
Telephone Bills	1,282		1,282	1,258		1,258
Supporting costs	15,728		15,728	64		64
DIE	158		158	28		28
	42,988		42,988	49,866		49,866

On February 24, 2022, CCCLUK donated £16,914 to CCCL Lebanon in a form of an unrestricted grant. None of the trustees has been paid any remuneration or received any other benefits from employment with their charity or a related entity (2021: £nil).

There were no employees in 2022 (2021: none) and no employee benefits in the year (2021: none).

Governance costs include payments to the independent examiners of £3,036 (2021: £2,760) for independent examination fees.

4) Support Costs

	Support Cost	Governance Cost	Total	Support Costs	Governance Costs	Total
	2022			2021		
Exchange Losses	158	-	158	28	-	28
Other sundry costs	15,728	-	15,728	64	-	64
Telephone	1,282	-	1,282	1,258	-	1,258
Bank charges	372	-	372	317	-	317
Legal and professional	-	8,534	8,534	-	7,725	7,725
Total	17,540	8,534	26,074	1,667	7,725	9,392

**5) Creditors**

	2022 £	2021 £
Trade Creditors	115	2,878
Accruals	3,036	2,760
	3,151	5,638

**6) Funds of the Charity**

	Balance at 1 Jan-22 £	Incoming resources £	Outgoing resources £	Balance at 31 Dec-22 £
Unrestricted Funds	472,973	247,928	(42,988)	677,913

**7) Analysis of net assets in funds**

	Unrestricted £	Restricted £	Total £
Net Assets - Cash	677,913	Nil	677,913

### **8) Related Party Transactions**

The charitable company donated to the Children's Cancer Center of Lebanon during the year of £16,914 (2021: £40,474). There were no other related party transactions.

### **9) Controlling Party**

The Children's Cancer Center of Lebanon is considered the ultimate controlling party of the charitable company by virtue of the majority of trustees in common.

The Children's Cancer Center of Lebanon is a Lebanese Not-for-profit Foundation registered at the Ministry of Interior under the No. 138 AD, with its principal place located at the American University of Beirut Medical Center (AUBMC) Building 56, Clemenceau St., Beirut, Lebanon.



**CHILDREN'S CANCER CENTRE OF LEBANON (UK) LIMITED**

England & Wales - Charity number 1161911

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# Accounts

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Company number: 9233775

Charity number: 1161911

**Children's Cancer Centre of Lebanon (UK) Limited**

(A charitable company limited by guarantee)

**Annual Report and Unaudited Financial Statements**

for the year ended 31 December 2021

# Children's Cancer Centre of Lebanon (UK) Limited

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- (I) Legal and Administrative Information
- (II) Trustees' Report (Including Directors' Report)
- (III) Report of the Independent Examiner
- (IV) Statement of Financial Activities
- (V) Balance Sheet
- (VI) Notes forming part of the financial statements



Children's Cancer Centre of Lebanon (UK) Limited  
Trustees' Annual Report  
Year ended 31 December 2021

(l) Legal and Administrative information:

Charity Name:	Children's Cancer Centre of Lebanon (UK) Limited
Also known as:	CCCL(UK) or CCCLUK
Charity registration number:	1161911
Company registration number:	9233775
Registered office address:	27/28 Eastcastle Street, London, W1 W 8DG
Independent Examiner:	Stephen Meredith FCA, DChA Alliotts, LLP Friary Court, 13-21 High Street, Guildford, GU1 3DL
Bankers:	Banorient Bank London, 193-195 Brampton Road, London, SW3 1LZ Bank Audi Sofil Branch, Beirut -Lebanon
Solicitors:	Dechert LLP, 160 Queen Victoria Street, London, EC4V 4QQ
Directors/Trustees:	Paul Edde, Hana El Chaar, Salwa Salman

Children's Cancer Centre of Lebanon (UK) Limited  
Trustees' Annual Report  
Year ended 31 December 2021

(II) Trustees' report

In these financial statements, we will review our activities and their outcomes in 2021 and as a result, we will plan accordingly our strategy for the 2022 financial year. The review looks at the means of fund-raising and determines the level of contributions the charity made to cover each key purpose and the benefit we have brought to those groups of children we were set up to help. The review also helps us ensure that we are meeting our aims and objectives, and moreover, that our activities remained focused on our stated purposes. By reviewing our aims and objectives and planning our future activities, the directors consider how the future planned activities will contribute to the above aims and objectives.

1) Objectives and Activities

Our Charity's purposes remained unchanged and are as set out in the objectives contained in the charity's articles of association (the "Articles"). They remain:

the relief of sickness and the preservation and protection of health among children with any form of cancer in Lebanon or the surrounding region, or who are in need of rehabilitation as a result of such illness and, their families and carers by providing funds to assist in the provision of access to treatment, recreational facilities and such other support, as the directors may determine;  
the preservation and protection of the physical and mental health of individuals and families in Lebanon and the surrounding region who are suffering bereavement or loss by provision of counselling and support; and the advancement of education in Lebanon in the subject of pediatric cancer in particular by providing funding for research into pediatric cancer and to publish the useful results of such research.

In the financial year 2021 our main activities continued to serve the objectives by saving the lives and helping treat children suffering from cancer and support in research that will eventually help to find better cures and increase the ratio of curing those patients. The strategies we used to raise funds for this activity include:

Organizing charitable events and campaigns to raise the necessary funds to approve at least one support application for the Children's Cancer Center of Lebanon based in Beirut, Lebanon ("CCCL Lebanon") per financial year, and Identifying and contacting potential donors and sponsors.

2) How our activities deliver public benefit

The directors have paid due regard to guidance on public benefit issued by the Charity Commission in deciding what activities the charity should undertake.

Our main charitable activities and who we try to help are as following:

All of our charitable activities focus on raising funds to help treat children suffering from cancer. The Charity approves grants applied for by CCCL Lebanon to cover the cost of treating children suffering from cancer, in line with our objectives

Children's Cancer Centre of Lebanon (UK) Limited  
Trustees' Annual Report  
Year ended 31 December 2021

Funds may also be needed to cover accommodation costs of patients in acute medical condition who reside with their families in places far from the medical center and who are required to be near in case of any emergency.

To support the development of medical protocols and the research program on pediatric cancer, and awareness campaign of CCCL Lebanon, which will also lead to educating general public/donors and supporters through fundraising campaigns where audiovisual and print material will be shared with the public.

The directors ensure that all grants made or being made will be to further our charitable purposes for the above benefits.

3) Achievements and performance

Our grants making policy is to provide grants to CCCL Lebanon. The number of children treated by CCCL Lebanon in Beirut has reached 343 new cases in 2021 (and more than 2,723 cases up to 2021). CCCL Lebanon's medical services are accessed by all ethnic backgrounds, religion, gender and nationality as proven by their admission records. CCCL Lebanon aims to maintain the equality of access to their services, which we believe is vital to our decision in approving grants, and it will be an ongoing condition in future decision, because "no child should die without trying all treatments available to save his/her life."

CCCL Lebanon treats children from birth to 18 years old. In cases of relapse CCCL Lebanon will support continuing treatment, The grants approved by our charity could also cover counseling or teaching services provided by CCCL Lebanon, which will ensure the recovery of children and the wellbeing of the patients.

4) Employment

The Children ' s Cancer Centre of Lebanon (UK) Limited ("CCC LUK") has continued not to employ anyone and all its functions are operated by volunteers, including the fundraising team and administrators.

The volunteers' roles include organizing meeting, bookkeeping, hosting, fundraising, communication, distributing information leaflets, public relations, and many more. Volunteers donated an estimated 150 hours of volunteering in 2021.

To date, no remuneration has been provided to any volunteers. None of the directors had any interests in any of the contract s CCCLUK has entered into with any suppliers of services or goods.

5) Financial review

The funding of grants given by CCCLUK is raised from donations, events and events sponsors.

CCCLUK made £40,474 in grants to CCCL Lebanon in 2021; none of which is restricted. This saved many children as this helped in covering two months support with medications and yearly accommodation.

CCCLUK's success in raising £136,202 in 2021 which will allow the Charity to make further grants in 2022 to help CCCL Lebanon's work,

Total reserves at the year-end were £472,973 (2020 £386,637)

## Children's Cancer Centre of Lebanon (UK) Limited

### Trustees' Annual Report

Year ended 31 December 2021

#### 6) Principal funding sources

Donations, fundraising events, unrestricted donations received generated an amount of £136,125 (2020: £377,361). The principal funding sources for the charity are currently event organizing and receiving kind donations from supporters of the mission, causes and the objectives of the charity. The charity will carry on with their efforts in seeking to form new partnerships with multi-national organizations that are based in London in order to identify possible fundraising opportunities for the future.

The charity does not use a professional fundraiser, or commercial participator.

#### 7) Investment policy

The charity will aim to retain a prudent amount in reserves each year. However, we will spend most of the funds raised (restricted and non-restricted) in supporting CCCL Lebanon with its mission as set out above. Accordingly, we do not intend to keep any funds for long-term investment nevertheless, the board of directors will review all the investments options and make any investments plans early in the new financial year of 2022.

#### 8) Reserves policy

In 2022, the board of directors examined the charity's requirements for emergency and free reserves and decided to continue with their initial plan of retaining some of the unrestricted funds held by the charity. The emergency reserves of CCCLUK should be between three and six months of its annual expenditure calculated in 2020. Based on 2019, 2020 and 2021 expenditure, the average annual expenditure is £96,858 and the total expenditure for 2022 is not expected to exceed £100,000. Due to various risk factors which could hinder and obstruct fundraising activities globally, and the recent increase of the CCCL UK Ltd expenditure over the past 3 years, the board of directors has decided to increase the initial target of minimum £17,500 and the maximum emergency reserve fund from £35,000 to £48,500. The board of directors is confident that at this level it would be able to continue the current activities of the charity in the event of a significant drop in fundraising and unforeseen events such as the spread of pandemic. Since the board decision was to postpone the continuation of building the reserve needed as planned in the previous annual reports, and since the board decided to increase the emergency reserves to £48,500, the CCCL UK Ltd will continue to retain some of its unrestricted fund to reach the £48,500 in 2022 and 2023. That said, £15,000 will be retained for 2021 and £4,500 in 2022 reaching £48,500 until end of 2023, in emergency reserve funds retained.

As at the year-end the 'free' reserves increased to £472,973 (2020: £386,637) following the net movement in funds of £86,336 resulting from the generous donations in the year. This will allow CCCLUK to make further life-saving donations to CCCL Lebanon in 2022 returning reserves down to the maximum. So far, CCCL (UK) Ltd is planning to further grant Children Cancer Center of Lebanon during the financial year of 2022 grants totaling to around £17,000.

Children's Cancer Centre of Lebanon (UK) Limited  
Trustees' Annual Report  
Year ended 31 December 2021

9) Plans for future periods

The charity's plans are to continue the activities outlined above in 2022 and in the forthcoming years subject to satisfactory fundraising outcomes. Moreover, the board of directors will continue to seek to elaborate on current and establish new partnerships with multi-national organizations to increase donations paid to CCCLUK and executing crowd funding campaigns.

Any learnings from past experience are discussed and assessed among the trustees at the AGM.

10) Structure, Governance and Management

The organization is a charitable company limited by guarantee, incorporated on 24 September 2014 and registered as a charity on 1 June 2015. The company was established and it is governed by its memorandum and Articles. The charity is run by the volunteer board of directors.

11) Recruitment and Appointment of Board of Directors

The directors of CCCLUK are also the charity trustees in order to fulfill the purposes of the charity law and under the company's Articles.

For one to be eligible to become a CCCLUK trustees; he/ she shall:

1. Have experience in the NGO/ charities field for not less than 3 years
2. Is an active person & ready to give from his/ her own time & money in favour of the cause
3. Have experience in doing fundraising events
4. Have good PR

Under the requirements of CCCLUK's Articles of Association, all directors should have been retired in rotation at the first annual general meeting (held on 21 February 2017), with one third of the directors to retire at each subsequent meeting. Retiring directors may be re-elected.

With regards to training, all the trustees have previous experience in NGO work and they have all read the Articles of Association related to CCCLUK.

12) Risk Management

Significant external risks to funding have led CCCLUK to plan and develop a strategic approach which will allow for the diversification of fundraising projects and activities. Internal control risks are minimized by the implementation of procedures for authorization of all transactions and for project execution.

Because of the lockdowns as result of pandemic & social distancing restrictions, no events were held on during year 2021. We are planning to have events during 2022 and we are currently maintaining few direct donations from individuals , whilst controlling our expenditure.

13) Organisational structure

CCCLUK's Board of directors is comprised of at least two directors (not subject to any maximum). There are currently three directors who meet frequently and are responsible for the strategic direction and policy of the charity. At present, the directors have a variety of professional backgrounds relevant to the work of the charity.

Children's Cancer Centre of Lebanon (UK) Limited  
Trustees' Annual Report  
Year ended 31 December 2021

14) Trustees' responsibilities

The trustees, who are also the directors of Children's Cancer Centre of Lebanon (UK) Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and regulations and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare accounts for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). 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 charity and the result of the charity for that period.

In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them
- observe the methods and principals in the Charities SORP (FRS102);
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the statement of recommended practice, Accounting and Reporting by Charities and in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small entities.

This trustees' report including pages 2 to page 7 was approved by the Board on 28 September 2022 and signed on its behalf by:

  
Hana El Chaar  
Trustee

### **(III) Independent Examiner's Report to the Trustee of Children's Cancer Centre Lebanon (UK) Limited**

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 December 2021, which are set out on pages 9 to 14.

#### *Responsibilities and basis of report*

As the charity's trustees (and also 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 charity 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 your charity's financial statements as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### *Independent Examiner's Statement*

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 that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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: *Accounting and Reporting by Charities* [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the 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.



Stephen Meredith FCA, DChA  
Alliotts LLP,  
Chartered Accountants  
Friary Court, 13-21 High Street, Guildford, GU1 3DL

28 September 2022

## Children's Cancer Centre of Lebanon (UK) Limited

### (IV) Statement of financial activities (incorporating and income and expenditure account)

Year ended 31 December 2021

	Note	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £	Unrestricted 2020 £	Restricted 2020 £	Total 2020 £
<b>Income and Endowments From:</b>							
Donations and legacies		136,125	-	136,125	377,361	-	377,361
Other Income		77	-	77	100	-	100
<b>Total Income and Endowments</b>		<b>136,202</b>	<b>-</b>	<b>136,202</b>	<b>377,461</b>	<b>-</b>	<b>377,461</b>
<b>Expenditure on:</b>							
Raising Funds	2	-	-	-	47,791	-	47,791
Charitable Activities	3	49,866	-	49,866	74,529	-	74,529
<b>Total resources expended</b>		<b>49,866</b>	<b>-</b>	<b>49,866</b>	<b>122,320</b>	<b>-</b>	<b>122,320</b>
<b>Net Movement in Funds</b>		<b>86,336</b>	<b>-</b>	<b>86,336</b>	<b>255,141</b>	<b>-</b>	<b>255,141</b>
Fund balances at 1 January 2021		386,637	-	386,637	131,496	-	131,496
Fund balances at 31 December 2021	7	472,973	-	472,973	386,637	-	386,637

This Statement of Financial Activities also complies with the requirement for an income and expenditure account under the Companies Act 2006.

The Statement of Financial Activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activity.

The attached notes form part of these financial statements.

Children's Cancer Centre of Lebanon (UK) Limited

**(V) Balance sheet as at 31 December 2021**

	Notes	2021 £	2020 £
<b>Current Assets</b>			
Cash at banks and in hand		<u>478,611</u>	<u>391,859</u>
		<u>478,611</u>	<u>391,859</u>
<b>Creditors: amounts falling due within one year</b>			
	5	(5,638)	(5,222)
Net assets		<u><u>472,973</u></u>	<u><u>386,637</u></u>
<b>Reserves</b>			
Restricted Funds		-	-
General unrestricted funds	7	<u>472,973</u>	<u>386,637</u>
		<u><u>472,973</u></u>	<u><u>386,637</u></u>

For the financial year ended 31 December 2021 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their responsibility for the charitable company with the requirements of the Act with respect to accounting records and for the preparation of accounts.

The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved for issue by the board of trustees on 28 September 2022 and signed of its behalf by:

Hana El Char

Trustee

The attached notes form part of these financial statements.

Company registration No. 9233775

Children's Cancer Centre of Lebanon (UK) Limited  
**(VI) Notes to the financial statements**

Year to 31 December 2021

**1) Principal accounting policies**

**Charity information**

Children's Cancer Centre of Lebanon (UK) Limited is a private company limited by guarantee incorporated in England and Wales. Its registered office is 27/28 Eastcastle Street, London, W1W 8DG.

**Basis of accounting**

The financial statements have been prepared in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' ("FRS 102"), 'Accounting and Reporting by Charities' the Statement of Recommended Practice for charities applying FRS 102 (as effective from 1 January 2019), the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

**Going concern**

At the time of approving the accounts, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

**Incoming Resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income, and the amount can be quantified with reasonable accuracy. Donations are normally brought into account when *received* and are stated gross of any attributable tax recoverable. Government and institutional loans are accounted for on a receivable basis. Donations and loans given for specific purposes are treated as restricted income.

**Resources Expended**

Liabilities are recognized as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure includes all VAT which is not recovered, and it is reported as part of the expenditure to which it relates.

Governance costs comprise examiner's fees and expenses.

Grants made to other charities comprise payments made to other charities during the year.

Children's Cancer Centre of Lebanon (UK) Limited  
(VI) Notes to the financial statements  
Year to 31 December 2021

**2) Raising Funds**

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Unrestricted Funds £	Restricted Funds £	Total 2020 £
Staging Fundraising event	-	-	-	47,791	-	47,791
Supporting costs	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>47,791</u>	<u>-</u>	<u>47,791</u>

**3) Charitable Activities**

	Unrestricted Funds £	Total 2021 £	Unrestricted Funds £	Total 2020 £
Grants made	40,474	40,474	65,520	65,520
Governance Costs	7,725	7,725	2,634	2,634
Bank charges	317	317	612	612
Telephone Bills	1,258	1,258	1,464	1,464
Supporting costs	64	64	73	73
Exchange differences	28	28	4,226	4,226
	<u>49,866</u>	<u>49,866</u>	<u>74,529</u>	<u>74,529</u>

On March 24 2021 and July 17 2021 CCCLUK donated £25,756 and £14,718 respectively to CCCL Lebanon in a form of unrestricted grant.

None of the trustees has been paid any remuneration or received any other benefits from employment with their charity or a related entity (2020: £nil).

There were no employees in 2021 (2020: none) and no employee benefits in the year (2019: none).

Governance costs include payments to the independent examiners of £2,760 (2020: £2,760) for independent examination fees.

Children's Cancer Centre of Lebanon (UK) Limited  
(VI) Notes to the financial statements  
Year to 31 December 2021

**4) Support costs**

	Support costs £	Governance costs £	Total 2021 £	Support costs £	Governance Costs £	Total 2020 £
Exchange Losses	28	-	28	4,226	-	4,226
Other sundry costs	64	-	64	73	-	73
Telephone	1,258	-	1,258	1464	-	1,464
Bank charges	317	-	317	612	-	612
Legal and professional	-	7,725	7,725	-	-	-
					<u>2,634</u>	<u>2,634</u>
	<u>1,667</u>	<u>7,725</u>	<u>9,392</u>	<u>6,375</u>	<u>2,634</u>	<u>9,009</u>
Analysed between						
Fundraising	-	-	-	-	-	-
Charitable activities	<u>1,667</u>	<u>7,725</u>	<u>9,392</u>	<u>6,375</u>	<u>2,634</u>	<u>9,009</u>
	<u>1,667</u>	<u>7,725</u>	<u>9,932</u>	<u>6,375</u>	<u>2,634</u>	<u>9,009</u>

**5) Creditors**

	2021 £	2020 £
Trade creditors	2,878	129
Accruals	2,760	5,093
	<u>5,638</u>	<u>5,222</u>

Children's Cancer Centre of Lebanon (UK) Limited  
(VI) Notes to the financial statements  
Year to 31 December 2021

**6) Funds of the charity**

	Balance at 1 Jan-21 £	Incoming resources £	Outgoing resources £	Balance at 31 Dec-21 £
Unrestricted Funds	<u>386,637</u>	<u>136,202</u>	<u>(49,866)</u>	<u>472,973</u>

**7) Analysis of net assets in funds**

	Unrestricted £	Restricted £	Total £
Net assets - Cash	<u>472,973</u>	<u>Nil</u>	<u>472,973</u>

**8) Related Party Transactions**

The charitable company donated to Children's Cancer Center of Lebanon during the year of £40,474 (2020: £65,520).

**9) Controlling Party**

The Children's Cancer Center of Lebanon is considered the ultimate controlling party of the charitable company by virtue of the majority of trustees in common.

The Children's Cancer Center of Lebanon is a Lebanese Not-for-profit Foundation registered at the Ministry of Interior under the No. 138 AD, with its principal place located at American University of Beirut Medical Center (AUBMC) building 56, Clemenceau St., Beirut, Lebanon.

**CHILDREN'S CANCER CENTRE OF LEBANON (UK) LIMITED**

England & Wales - Charity number 1161911

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# Accounts

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Company number: 9233775

Charity number: 1161911

**Children's Cancer Centre of Lebanon (UK) Limited**

(A charitable company limited by guarantee)

Annual Report and Unaudited Financial Statements

for the year ended 31 December 2020

# Children's Cancer Centre of Lebanon (UK) Limited

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- (II) Trustees' Report (Including Directors' Report)
- (III) Report of the Independent Examiner
- (IV) Statement of Financial Activities
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- (VI) Notes forming part of the financial statements

**Children's Cancer Centre of Lebanon (UK) Limited**  
**Trustees' Annual Report**  
**Year ended 31 December 2020**

**(I) Legal and Administrative Information:**

Charity Name:	Children's Cancer Centre of Lebanon (UK) Limited
Also known as:	CCCL(UK) or CCCLUK
Charity registration number:	1161911
Company registration number:	9233775
Registered office address:	27/28 Eastcastle Street, London, W1 W 8DG
Independent Examiner:	Stephen Meredith FCA, DChA Alliotts, Imperial House, 5 Kean Street, London, WC2B 6UN
Bankers:	BLOM Bank France London, 193-195 Brompton Road, London, SW3 1LZ Bank Audi Sofit Branch, Beirut -Lebanon
Solicitors:	Dechert LLP, 160 Queen Victoria Street, London, EC4V 4QQ
Directors:	Paul Edde, Hana El Chaar, Salwa Salman

**Children's Cancer Centre of Lebanon (UK) Limited**  
**Trustees' Annual Report**  
**Year ended 31 December 2020**

**(II) Trustees' report**

In these financial statements, we will review our activities and their outcomes in 2020 and as a result we will plan accordingly our strategy for the 2021 financial year. The review looks at the means of fund-raising and determines the level of contributions the charity made to cover each key purpose and the benefit we have brought to those groups of children we were set up to help. The review also helps us ensure that we are meeting our aims and objectives, and moreover, that our activities remained focused on our stated purposes. By reviewing our aims and objectives and planning our future activities, the directors consider how the future planned activities will contribute to the above aims and objectives.

1) Objectives and Activities

Our Charity's purposes remained unchanged and are as set out in the objectives contained in the charity's articles of association (the "Articles"). They remain:

the relief of sickness and the preservation and protection of health among children with any form of cancer in Lebanon or the surrounding region, or who are in need of rehabilitation as a result of such illness and, their families and carers by providing funds to assist in the provision of access to treatment, recreational facilities and such other support, as the directors may determine;

the preservation and protection of the physical and mental health of individuals and families in Lebanon and the surrounding region who are suffering bereavement or loss by provision of counselling and support; and the advancement of education in Lebanon in the subject of pediatric cancer in particular by providing funding for research into pediatric cancer and to publish the useful results of such research.

In the financial year 2020 our main activities continued to serve the objectives by saving the lives and helping treat children suffering from cancer and support in research that will eventually help to find better cures and increase the ratio of curing those patients. The strategies we used to raise funds for this activity include:

Organizing charitable events and campaigns to raise the necessary funds to approve at least one support application for the Children's Cancer Center of Lebanon based in Beirut, Lebanon ("CCCL Lebanon") per financial year, and Identifying and contacting potential donors and sponsors.

2) How our activities deliver public benefit

The directors have paid due regard to guidance on public benefit issued by the Charity Commission in deciding what activities the charity should undertake.

Our main charitable activities and who we try to help are as following:

All of our charitable activities focus on raising funds to help treat children suffering from cancer. The Charity approves grants applied for by CCCL Lebanon to cover the cost of treating children suffering from cancer, in line with our objectives

## Children's Cancer Centre of Lebanon (UK) Limited

### Trustees' Annual Report

Year ended 31 December 2020

Funds may also be needed to cover accommodation costs of patients in acute medical condition who reside with their families in places far from the medical center and who are required to be near in case of any emergency.

To support the development of medical protocols and the research program on pediatric cancer, and awareness campaign of CCCL Lebanon, which will also lead to educating general public/donors and supporters through fundraising campaigns where audiovisual and print material will be shared with the public.

The directors ensure that all grants made or being made will be to further our charitable purposes for the above benefits.

#### 3) Achievements and performance

Our grants making policy is to provide grants to CCCL Lebanon. The number of children treated by CCCL Lebanon in Beirut has reached 564 new cases in 2020 (and more than 2,600 cases up to 2020). CCCL Lebanon's medical services are accessed by all ethnic backgrounds, religion, gender and nationality as proven by their admission records. CCCL Lebanon aims to maintain the equality of access to their services, which we believe is vital to our decision in approving grants, and it will be an ongoing condition in future decision, because "no child should die without trying all treatments available to save his/her life."

CCCL Lebanon treats children from birth to 18 years old. In cases of relapse CCCL Lebanon will support continuing treatment. The grants approved by our charity could also cover counseling or teaching services provided by CCCL Lebanon, which will ensure the recovery of children and the wellbeing of the patients.

#### 4) Employment

The Children ' s Cancer Centre of Lebanon (UK) Limited ("CCCLUK") has continued not to employ anyone and all its functions are operated by volunteers, including the fundraising team and administrators.

The volunteers' roles include organizing meeting, bookkeeping, hosting, fundraising, communication, distributing information leaflets, public relations, and many more. An estimated 150 hours of volunteering were donated in 2020 by volunteers.

To date, no remuneration has been provided to any volunteers. None of the directors had any interests in any of the contract s CCCLUK has entered into with any suppliers of services or goods.

#### 5) Financial review

The funding of grants given by CCCLUK is raised from donations, events and events sponsors.

CCCLUK made £65,520 in grants to CCCL Lebanon in 2020; none of which is restricted. This saved seven children's lives by completing the cost of treatment.

CCCLUK's success in raising £377,361 in 2020 which will allow the Charity to make further grants in 2021 to help CCCL Lebanon's work.

Total reserves at the year-end were £386,637(2019 £131,496)

**Children's Cancer Centre of Lebanon (UK) Limited**  
**Trustees' Annual Report**  
**Year ended 31 December 2020**

6) Principal funding sources

Donations, fundraising events, unrestricted donations and Gift Aid tax refund from HMRC received generated an amount of £377,361 (2019: £73,567). The principal funding sources for the charity are currently event organizing and receiving kind donations from supporters of the mission, causes and the objectives of the charity. As a result of increasing constraints on the micro-economy in London and on the exchange rate of the pound after Brexit, the charity will continue to seek funding from a much broader group of supporters by developing a corporate donations program. Additionally, the charity will also carry on with their efforts in seeking to form new partnerships with multi-national organizations that are based in London in order to identify possible fundraising opportunities for the future.

The charity does not use a professional fundraiser, or commercial participator.

7) Investment policy

The charity will aim to retain a prudent amount in reserves each year. However, we will spend most of the funds raised (restricted and non-restricted) in supporting CCCL Lebanon with its mission as set out above. Accordingly, we do not intend to keep any funds for long-term investment nevertheless, the board of directors will review all the investments options and make any investments plans early in the new financial year of 2021.

8) Reserves policy

In 2020 the board of directors examined the charity's requirements for emergency and free reserves and decided to continue with their initial plan of retaining some of the unrestricted funds held by the charity. The emergency reserves of CCCLUK should be between three and six months of its annual expenditure calculated in 2020. Based on 2018, 2019 and 2020 expenditure, the average annual expenditure is £83,308 and the total expenditure for 2021 is not expected to exceed £100,000. Therefore, the board of directors has kept the initial target of minimum £17,500 and the maximum reserve fund of £35,000. The board of directors is confident that at this level it would be able to continue the current activities of the charity in the event of a significant drop in fundraising results. Since this is the sixth year of the charity operations, the management will carry on their plans to build the reserve needed by 2021 of £35,000.

Due to the unforeseen circumstances resulting from Covid-19, management did not transfer any fund to the reserve account in 2020. In 2021 the management is aiming to achieve the planned ceiling of the reserve account.

As at the year-end the free reserves were £386,637 (2019: £131,496) following generous donations in the year. This will allow CCCLUK to make further life-saving donations to CCCL Lebanon in 2021 returning reserves down to the maximum. So far, CCCL (UK) Ltd is planning to further grant Children Cancer Center of Lebanon during the financial year of 2021 grants totaling to around £15,000.

## **Children's Cancer Centre of Lebanon (UK) Limited**

### **Trustees' Annual Report**

**Year ended 31 December 2020**

#### **9) Plans for future periods**

The charity's plans are to continue the activities outlined above in 2021 and in the forthcoming years subject to satisfactory fundraising outcomes. Moreover, the board of directors will continue to seek to elaborate on current and establish new partnerships with multi-national organizations to increase donations paid to CCCLUK and executing crowd funding campaigns.

Any learnings from past experience are discussed and assessed among the trustees at the AGM.

#### **10) Structure, Governance and Management**

The organization is a charitable company limited by guarantee, incorporated on 24 September 2014 and registered as a charity on 1 June 2015. The company was established and it is governed by its memorandum and Articles. The charity is run by the volunteer board of directors.

#### **11) Recruitment and Appointment of Board of Directors**

The directors of CCCLUK are also the charity trustees in order to fulfill the purposes of the charity law and under the company's Articles.

For one to be eligible to become a CCCLUK trustees; he/ she shall:

1. Have experience in the NGO/ charities field for not less than 3 years
2. Is an active person & ready to give from his/ her own time & money in favor of the cause
3. Have experience in doing fundraising events
4. Have good PR

Under the requirements of CCCLUK's Articles of Association, all directors should have been retired in rotation at the first annual general meeting (held on 21 February 2017), with one third of the directors to retire at each subsequent meeting. Retiring directors may be re-elected as happened in 2016.

With regards to training, all the trustees have previous experience in NGO work and they have all read the Articles of Association related to CCCLUK.

#### **12) Risk Management**

Significant external risks to funding have led CCCLUK to plan and develop a strategic approach which will allow for the diversification of fundraising projects and activities. Internal control risks are minimized by the implementation of procedures for authorization of all transactions and for project execution.

The lockdowns as result of pandemic & social distancing + relevant restrictions eliminated our activities so we are not yet planning any event for 2021 yet, the last event was held on March 5, 2020 before the global lockdown started. The deteriorating global economy in this scope could also have a major effect on the financial capacities of supporters. We are currently maintaining few direct donations from people & controlling our expenditures.

#### **13) Organizational structure**

CCCLUK's Board of directors is comprised of at least two directors (not subject to any maximum). There are currently three directors who meet frequently and are responsible for the strategic direction and policy of the charity. At present, the directors have a variety of professional backgrounds relevant to the work of the charity.

**Children's Cancer Centre of Lebanon (UK) Limited**  
**Trustees' Annual Report**  
**Year ended 31 December 2020**

14) Trustees' responsibilities

The trustees, who are also the directors of Children's Cancer Centre of Lebanon (UK) Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and regulations and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare accounts for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). 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 charity and the result of the charity for that period.

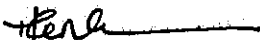
In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them;
- observe the methods and principals in the Charities SORP (FRS102);
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the statement of recommended practice, Accounting and Reporting by Charities and in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small entities.

This trustees' report including pages 2 to page 7 was approved by the Board on 29 September 2021  
And signed on its behalf by:



Mrs. H El Chaar

Trustee

## **(III) Independent Examiner's report to the Trustees of Children's Cancer Centre Lebanon (UK) Limited**

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 December 2020, which are set out on pages 9 to 14.

### ***Responsibilities and basis of report***

As the charity's trustees (and also 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 charity 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 your charity's accounts as 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.

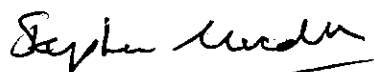
### ***Independent examiner's statement***

Since the charity's gross income exceeded £250,000, your examiner must be a member of the 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 the Institute of Chartered Accountants in England and Wales, 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 charity 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: Accounting and Reporting by Charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the 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.



Stephen Meredith FCA, DChA

Alliotts LLP,

Chartered Accountants

Friary Court, 13-21 High Street, Guildford, GU1 3DL

29 September 2021

## Children's Cancer Centre of Lebanon (UK) Limited

### (IV) Statement of financial activities (incorporating and income and expenditure account)

Year ended 31 December 2020

	Note	Unrestricted 2020 £	Restricted 2020 £	2020 £	Unrestricted funds £	Restricted funds £	2019 £
<b>Income and Endowments From:</b>							
Donations and legacies		377,361	-	377,361	73,567	-	73,567
Raising Funds							
Other Income		100	-	100	-	-	-
<b>Total Income and Endowments</b>		<b>377,461</b>	<b>-</b>	<b>377,461</b>	<b>73,567</b>	<b>-</b>	<b>73,567</b>
<b>Expenditure on:</b>							
Raising Funds	3	47,791	-	47,791	4,086	-	4,086
Charitable Activities	4	74,529	-	74,529	114,303	-	114,303
<b>Total resources expended</b>		<b>122,320</b>	<b>-</b>	<b>122,320</b>	<b>118,389</b>	<b>-</b>	<b>118,389</b>
<b>Net Movement in Funds</b>		<b>255,141</b>	<b>-</b>	<b>255,141</b>	<b>(44,822)</b>	<b>-</b>	<b>(44,822)</b>
Fund balances at 1 January 2020		131,496	-	131,496	176,318	-	176,318
Fund balances at 31 December 2020	8	386,637	-	386,637	131,496	-	131,496

This Statement of Financial Activities also complies with the requirement for an income and expenditure account under the Companies Act 2006.

The Statement of Financial Activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activity.

The attached notes form part of these financial statements.

## Children's Cancer Centre of Lebanon (UK) Limited

### (V) Balance sheet as at 31 December 2020

	Notes	2020 £	2019 £
<b>Current Assets</b>			
Debtors	6	-	12,950
Cash at banks and in hand		391,859	123,634
		<u>391,859</u>	<u>136,584</u>
<b>Creditors: amounts falling due within one year</b>			
	7	(5,222)	(5,088)
Net assets		<u>386,637</u>	<u>131,496</u>
<b>Reserves</b>			
Restricted Funds		-	-
General unrestricted funds	8	386,637	131,496
		<u>386,637</u>	<u>131,496</u>

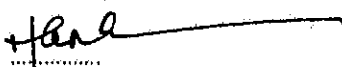
For the financial year ended 31 December 2020 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their responsibility for the charitable company with the requirements of the Act with respect to accounting records and for the preparation of accounts.

The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved for issue by the board of trustees on 29 September 2021 and signed on its behalf by:



Ms. H El Chaar

Trustee

The attached notes form part of these financial statements.

Company registration No. 9233775

**Children's Cancer Centre of Lebanon (UK) Limited**  
**(VI) Notes to the financial statements**

**Year to 31 December 2020**

**1) Principal accounting policies**

**Charity information**

Children's Cancer Centre of Lebanon (UK) Limited is a private company limited by guarantee incorporated in England and Wales. Its registered office is: 27/28 Eastcastle Street, London, W1W 8DG.

**Basis of accounting**

The financial statements have been prepared in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' ("FRS 102"), 'Accounting and Reporting by Charities' the Statement of Recommended Practice for charities applying FRS 102 (as effective from 1 January 2019), the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

**Going concern**

At the time of approving the accounts, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

**Incoming Resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income, and the amount can be quantified with reasonable accuracy. Donations are normally brought into account when received and are stated gross of any attributable tax recoverable. Government and institutional loans are accounted for on a receivable basis. Donations and loans given for specific purposes are treated as restricted income.

**Resources Expended**

Liabilities are recognized as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure includes all VAT which is not recovered, and it is reported as part of the expenditure to which it relates.

Governance costs comprise examiner's fees and expenses.

Grants made to other charities comprise payments made to other charities during the year.

**Children's Cancer Centre of Lebanon (UK) Limited**

(VI) Notes to the financial statements

Year to 31 December 2020

**3) Raising Funds**

	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	2020	Funds	Funds	2019
	£	£	£	£	£	£
Staging Fundraising event	47,791		47,791	3,800		3,800
Supporting costs				286		286
	<u>47,791</u>		<u>47,791</u>	<u>4,086</u>		<u>4,086</u>

**4) Charitable Activities**

	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	2020	Funds	Funds	2019
	£	£	£	£	£	£
Grants made	65,520		65,520	106,316	-	106,316
Governance Costs	2,634		2,634	7,987	-	7,987
Bank charges	612		612	-	-	-
Telephone Bills	1,464		1,464	-	-	-
Media costs	73		73	-	-	-
DIE	4,226		4,226	-	-	-
	<u>74,529</u>		<u>74,529</u>	<u>114,303</u>	<u>-</u>	<u>114,303</u>

**Charitable activities (continued)**

On March 26 2020 and September 24 2020 CCCLUK donated £16,380 and £49,140 respectively to CCCL Lebanon in a form of unrestricted grant.

None of the trustees has been paid any remuneration or received any other benefits from an employment with their charity or a related entity (2019: £nil).

There were no employees in 2020 (2019: none) and no employee benefits in the year (2018: none).

## Children's Cancer Centre of Lebanon (UK) Limited

(VI) Notes to the financial statements

Year to 31 December 2020

### 5) Support costs

	Support costs £	Governance costs £	Total 2020 £	Support costs £	Governance costs £	Total 2019 £
Exchange Losses	4,226	-	4,226	4,543		4,543
Other sundry costs	73		73	40		40
Telephone	1,464	-	1,464	927		927
Bank charges	612	-	612	220		220
Legal and professional	6,375	<u>2,634</u> 2,634	<u>2,634</u> 9,009		<u>2,544</u>	<u>2,544</u>
				<u>5,730</u>	<u>2,544</u>	<u>8,274</u>
Analyzed between						
Fundraising				198	88	
Charitable activities	<u>6,375</u>	<u>2,634</u>	<u>9,009</u>	<u>5,532</u>	<u>2,456</u>	<u>8,274</u>
	<u>6,375</u>	<u>2,634</u>	<u>9,009</u>	<u>5,730</u>	<u>2,544</u>	<u>8,274</u>

Included within governance costs is £2,634 (2019: £2,544) for independent examination of the accounts.

### 6) Debtors

	2020 £	2019 £
Prepayments	-	7,200
Accrued Income	-	<u>5,750</u>
	-	<u>12,950</u>

### 7) Creditors

	2020 £	2019 £
Account payable	129	
Accruals	5,093	5,088
	<u>5,222</u>	<u>5,088</u>

**Children's Cancer Centre of Lebanon (UK) Limited**  
(VI) Notes to the financial statements  
Year to 31 December 2020

**8) Funds of the charity**

	Balance at 01 Jan-20 £	Incoming resources £	Outgoing resources £	Balance at 31 Dec-20 £
Unrestricted Funds	131,496	377,461	(122,320)	386,637

**9) Analysis of net assets in funds**

	Unrestricted £	Restricted £	Total £
Net assets	<u>386,637</u>	Nil	<u>386,637</u>

**10) Related party transactions**

The charitable company made donations to Children's Cancer Center of Lebanon during the year of £65,520 (2019: £106,316).

**11) Controlling party**

The Children's Cancer Center of Lebanon is considered the ultimate controlling party of the charitable company by virtue of the majority of trustees in common.

The Children's Cancer Center of Lebanon is a Lebanese Not-for-profit Foundation registered at the Ministry of Interior under the No. 138 AD, with its principal place located at American University of Beirut Medical Center (AUBMC) building 56, Clemenceau St., Beirut, Lebanon.