

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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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
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(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

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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)

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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.

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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.

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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.

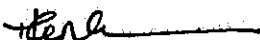
In preparing these accounts, the Trustees are required to:

- 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.

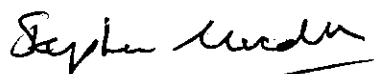
Independent examiner's statement

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 £ |
|------------------------------------|------|---------------------------|-------------------------|----------------|----------------------------|--------------------------|-----------------|
| Income and Endowments From: | | | | | | | |
| Donations and legacies | | 377,361 | - | 377,361 | 73,567 | - | 73,567 |
| Raising Funds | | | | | | | |
| Other Income | | 100 | - | 100 | - | - | - |
| Total Income and Endowments | | 377,461 | - | 377,461 | 73,567 | - | 73,567 |
| Expenditure on: | | | | | | | |
| Raising Funds | 3 | 47,791 | - | 47,791 | 4,086 | - | 4,086 |
| Charitable Activities | 4 | 74,529 | - | 74,529 | 114,303 | - | 114,303 |
| Total resources expended | | 122,320 | - | 122,320 | 118,389 | - | 118,389 |
| Net Movement in Funds | | 255,141 | - | 255,141 | (44,822) | - | (44,822) |
| 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 £ |
|---|-------|----------------|----------------|
| Current Assets | | | |
| Debtors | 6 | - | 12,950 |
| Cash at banks and in hand | | 391,859 | 123,634 |
| | | <u>391,859</u> | <u>136,584</u> |
| Creditors: amounts falling due within one year | 7 | (5,222) | (5,088) |
| Net assets | | <u>386,637</u> | <u>131,496</u> |
| Reserves | | | |
| Restricted Funds | | - | - |
| General unrestricted funds | 8 | 386,637 | 131,496 |
| | | <u>386,637</u> | <u>131,496</u> |

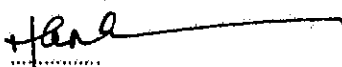
For the financial year ended 31 December 2020 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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:



Mrs. 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> | <u>2,634</u> | | | |
| | | 2,634 | 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>-</u> | <u>12,950</u> |

7) Creditors

| | 2020 £ | 2019 £ |
|-----------------|--------------|--------------|
| Account payable | 129 | |
| Accruals | <u>5,093</u> | <u>5,088</u> |
| | <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 | <u>131,496</u> | <u>377,461</u> | <u>(122,320)</u> | <u>386,637</u> |

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.