

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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Children's Cancer Centre of Lebanon (UK) Limited

Trustees' Annual Report

Year ended 31 December 2023

(I) Legal and Administrative information:

Charity Name:	Childrens 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 1LZ 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



Trustees' Annual Report
Year ended 31 December 2023

(II) Trustees' report

In these financial statements, we will review our activities and their outcomes in 2023 and as a result, we will plan accordingly our strategy for the 2024 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 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 2023, 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 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 400 cases in 2023 (and more than 4,000 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 ("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

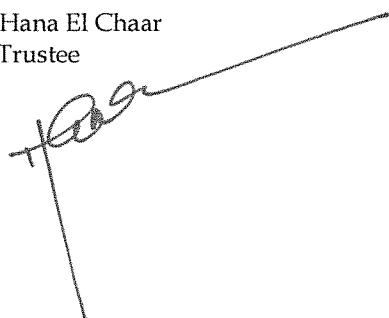
- observe the methods and principals in the Charities SORP (FRS102);
- make judgments and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

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(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 £
Income and Endowments From:							
Donations and legacies		75,280		75,280	227,345		227,345
Raising Funds							
Other Revenues		20,869		20,869	20,583		20,583
Total Income and Endowments		96,149	-	96,149	247,928	-	247,928
Expenditure on:							
Raising Funds					-		-
Charitable Activities	3	44,889		44,889	42,988		42,988
Total resources expended		44,889	-	44,889	42,988	-	42,988
Net Movement in Funds		51,260	-	51,260	204,940	-	204,940
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.



(V) Balance sheet as at 31 December 2023

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

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 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 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
Total	4,110	3,924	8,034	17,540	8,534	26,074

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.



