ALPHABETICAL ORDER OF LEBANON

England & Wales · Charity number 1194128

Details

Other names	FRENCH/ARABIC WORKING NAMES CAUSED IMPORT FAILURE SO WERE REMOVED BY ADMINISTRATOR
Status	Registered
Legal form	Charitable company
Company number	12373898
Registered	2021-04-19
Register	View on the Charity Commission register

Contact

Address	32 The Woodlands Esher KT10 8DB
Phone	+352621226822
Email	contact@alphabeticalorder.org
Website	https://alphabeticalorder.org

Activities

Objects: 2.1 TO ADVANCE EDUCATION IN LEBANON, IN PARTICULAR BUT NOT EXCLUSIVELY BY THE PROVISION OF STUDENT GRANTS2.2 TO RELIEVE POVERTY AND FINANCIAL HARDSHIP IN LEBANON AND THE SURROUNDING AREA

Activities: Alphabetical Order's purpose is to provide individuals in Lebanon, especially young people, from lower-income backgrounds with the education and the means to better their lives and improve the prospects of their families and communities. The charity grants tuition subsidies to school children, administers school development aid and manages education and poverty relief projects.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services, Sponsors Or Undertakes Research, Other Charitable Activities
- **What:** Education/training, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- Lebanon

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£10,103	£12,878	-	-
2023-12-31	£28,630	£25,074	-	-
2022-12-31	£38,766	£58,347	-	-
2021-12-31	£48,032	£72,305	-	-

Trustees

Name	Role	Appointed
Michael Chidiac	Chair	2019-12-20
Dr Fady Haddad		2020-06-08
Dr Marie-Anne Chidiac		2020-06-08

ALPHABETICAL ORDER OF LEBANON

England & Wales - Charity number 1194128

Accounts

Charity number: 1194128

ALPHABETICAL ORDER OF LEBANON

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

ALPHABETICAL ORDER OF LEBANON

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ALPHABETICAL ORDER OF LEBANON

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees, who are also Directors of the Charity for the purposes of the Companies Act, present their report with the accounts of the Charity, for the year ended 31 December 2023.

Objectives and activities

a. Objectives and activities

Alphabetical Order's purpose is to provide individuals in Lebanon, especially young people, from lower-income backgrounds with the education and the means to better their lives and improve the prospects of their families and communities. The charity grants tuition subsidies to school children, administers school development aid and manages education and poverty relief projects.

b. Public benefit statement

The Trustees of Alphabetical Order of Lebanon confirm that they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the Charity.

c. Acheivements and performance

In 2023 the charity has raised funds from corporate, associative and individual donors, and has subsidised the 2022-2023 academic year tuition fees of over 262 schoolchildren from lower-income families at four Lebanese schools located in Beirut, Mount Lebanon, Koura and Kesserwan.

d. Financial review (including reserves policy)

The results for the year are shown in the Statement of Financial Activities on page 5. There was a surplus of $4527 in the year (31 December 2022: deficit of $ 23,688). The Statement of Financial Activities shows income for the year of $36,448 (2022: $46,899) and expenditure of $31,921 (2021: $70,587).

The Trustees confirm that they have identified and reviewed the major risk to which the charity is exposed and have established systems to mitigate those risks, such as regular meetings of the Board of Trustees and the use of professional advisors where necessary. These include ensuring that the Board is appropriately fulfilling its responsibilities under the Companies Act 2006 and Charities Act 201 l.

At 31 December 2023 the Charity held total funds of $4,499 (2022: $9,972) comprising the free reserves of the charity. Given that the Charity has few committed costs and that the majority of the expenditure is in relation to grants and donations which are made having considered the funds available to the Trustees, the Trustees are satisfied that the level of reserves is appropriate.

e. Structure, governance and management

The Charity is registered with the Charity Commission and is also a company limited by guarantee. The Memorandum and Articles of Association of the Company constitute the governing document. The governing body of the Charity is the Board of Trustees.

The Trustees are responsible for setting strategies and policies for the charity and for ensuring that these are implemented. During the year of these financial statements and the previous year the Charity did not employ any staff and the day to day management of the Charity was carried out by the Trustees. The Trustees are appointed by the trustees, per the Governing Document.

(continued)

Reference and administrative details of the Charity, its trustees and advisers

Trustees	Michael Chidiac Dr Joseph Bahout Dr Marie-Anne Chidiac Dr Serge Yazigi Dr Fady Haddad Arz Murr
Charity registered number	1194128
Principal office	32 The Woodlands Esher Surrey KT10 8DB
Independent examiner	Steven Harper HaysMac LLP 10 Queen Street Place London EC4R 1AG
Company number	12373898

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

Statement of Trustees' responsibilities

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

Company law requires the Trustees to prepare financial statements for each financial year. 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 the affairs of the charity and of its income and application of resources, for that period. In preparing those financial statements, the Trustees are required to:

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

The Trustees, who are also directors of the Charity for the purpose of the company law, are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Companies Act 2006 and the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

Approved by order of the members of the Board of Trustees, who are also directors of the Charity for the purpose of the company law, on 21 Decembrer 2024 and signed on their behalf by:

Michael Chidiac

Michael Chidiac
Trustee

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

Independent Examiner's Report to the Trustees of Alphabetical Order of Lebanon ('the Charity')

I report to the charity Trustees (and its directors for the purposes of company law) on my examination of the accounts of the Charity for the year ended 31 December 2023.

Responsibilities and Basis of Report

As the Trustees (and its directors for the purposes of company law) of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act') and Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and 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, and section 130 of the 2011 Act; or

2. the accounts do not accord with those records; or

3. the financial statements do not comply with the section 396 of the 2006 Act other than any requirement that the financial statements give a ‘true and fair’ view which is not a matter considered as part of an independent examination; or

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.

Signed: Steve Harper

Steven Harper

Dated: 21 December 2024

CA (ICAS) DChA

HaysMac LLP
10 Queen Street Place
London
EC4R 1AG

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Restricted funds 2023 $	Unrestricted funds 2023 $	Total funds 2023 $	Total funds 2022 $
Income from:					
Donations and legacies	4	6,167	30,281	36,448	46,899
Total income		6,167	30,281	36,448	46,899
Expenditure on:					
Charitable activities	5	26,497	5,424	31,921	70,587
Total expenditure		26,497	5,424	31,921	70,587
Net (expenditure)/income		(20,330)	24,857	4,527	(23,688)
Transfers between funds	8	18,595	(18,595)	-	-
Net movement in funds		(1,735)	6,262	4,527	(23,688)
Reconciliation of funds:					
Total funds brought forward		7,651	2,321	9,972	33,660
Net movement in funds		(1,735)	6,262	4,527	(23,688)
Total funds carried forward		5,916	8,583	14,499	9,972

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

The notes on pages 8 to 15 form part of these financial statements.

ALPHABETICAL ORDER OF LEBANON

BALANCE SHEET
AS AT 31 DECEMBER 2023

	Note		2023 $		2022 $
Current assets					
Cash at bank and in hand		28,825		19,258	
		28,825		19,258	
Creditors: amounts falling due within one year	7	(14,326)		(9,286)	
Net current assets			14,499		9,972
Total net assets			14,499		9,972
Charity funds					
Restricted funds	8		5,916		7,651
Unrestricted funds					
General funds	8	8,583		2,321	
Total unrestricted funds	8		8,583		2,321
Total funds			14,499		9,972

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

Michael Chidiac

Michael Chidiac
Trustee
Date: 21 December 2024

The notes on pages 8 to 15 form part of these financial statements.

ALPHABETICAL ORDER OF LEBANON

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2023

	2023 $	2022 $
Cash flows from operating activities		
Net cash used in operating activities (see note 8)	9,567	(15,310)
Change in cash and cash equivalents in the year	9,567	(15,310)
Cash and cash equivalents at the beginning of the year	19,258	34,568
Cash and cash equivalents at the end of the year	28,825	19,258

The notes on pages 8 to 15 form part of these financial statements

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

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Alphabetical Order of Lebanon meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

1.2 Going concern

During the year ended 31 December 2023 the charity made a surplus of $4,527 (2022: deficit $23,688) and had retained assets of $14,499 (2022: $9,972) as at that date. The financial statements have been prepared on a going concern basis, and the trustees are satisfied that they have note identified any material uncertainties in relation to this. The trustees note that the charity has few ongoing committed expense and that grants made vary depending on the funds available. The trustees have reviewed the charity's liabilities over the next 12 months and consider the organisation to be a going concern.

1.3 Income

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

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.5 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into dollars at rates of exchange ruling at the reporting date.

Transactions in foreign currencies are translated into dollars at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of Financial Activities.

1. Accounting policies (continued)

1.6 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

1.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments.

1.8 Liabilities and provisions

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

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

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

1.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.10 Fund accounting

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.11 VAT

The charity is not registered for VAT and expenses therefore include an element of irrecoverable VAT.

2. Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

3. Volunteers

The average number of volunteers during the year was 17 (2022: 17).

4. Income from donations

	Restricted funds 2023 $	Unrestricted funds 2023 $	Total funds 2023 $
Donations	6,167	30,281	36,448

	Unrestricted funds 2022 $	Total funds 2022 $
Donations	46,899	46,899

5. Analysis of expenditure by activities

	Direct costs 2023 $	Support costs 2023 $	Total funds 2023 $
Development costs	24,408	-	24,408
Operational	-	5,289	5,289
Donations	2,224	-	2,224
	26,632	5,289	31,921

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

5. Analysis of expenditure by activities (continued)

	Direct costs 2022 $	Support costs 2022 $	Total funds 2022 $
Development costs	50,169	-	50,169
Operational	-	20,418	20,418
	50,169	20,418	70,587

Support costs comprise of:

	2023 $	2022 $
Audit and accountancy fees	5,040	7,972
Website and marketing	-	6,200
Bank charges	645	1,471
(Gain)/Loss on foreign exchange	(396)	4,775
	5,289	20,418

6. Trustees' remuneration and expenses

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

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

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

7. Creditors: Amounts falling due within one year

	2023	2022
	$	$
Trade creditors	5,040	-
Accruals	9,286	9,286
	14,326	9,286

8. Statement of funds

Statement of funds - current year

	Balance at 1 January 2023 $	Income $	Expenditure $	Transfers in/out $	Balance at 31 December 2023 $
Unrestricted funds					
General charitable funds	2,321	30,281	(5,424)	(18,595)	8,583
Restricted funds					
Lycee Emmanual, Kfarchima	1,000	-	-	-	1,000
College del salle Kfaryachite	370	-	-	-	370
Cadmous College	1,285	-	-	-	1,285
Rosary Sister's School Maamrieh	315	272	-	-	587
Ecole Sainte Anne des Souers de Besancon	1,500	163	-	-	1,663
College Notre Dame du Mont Carmel	739	-	-	-	739
College Note dame de Nazareth	120	43	-	-	163
College des Freres Deddeh - Koura, Lebanon	-	1,168	(11,908)	10,740	-
College Notre-Dame Sahel-Alma, Sahel-Alma, Lebanon	-	4,358	(4,813)	455	-
École Saint Jean-Baptiste - Wadi Chahrour	-	-	(5,954)	5,954	-
College des Sœurs Antonines - Mar Doumit, Lebanon	-	109	-	-	109
Ecole Notre-Dame de la Paix, Dora, Beirut, Lebanon	-	54	(1,500)	1,446	-
Other restricted funds	2,322	-	(2,322)	-	-
	7,651	6,167	(26,497)	18,595	5,916
Total of funds	9,972	36,448	(31,921)	-	14,499

Restricted funds comprise of amounts raised in relation to specific educational organisations in Lebanon.

The Trustees and directors have decided to split out the restricted funds to display more meaningful information.

8. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2022 $	Income $	Expenditure $	Balance at 31 December 2022 $
Unrestricted funds				
General charitable funds	24,829	29,282	(51,790)	2,321
Restricted funds				
Restricted funds	8,831	17,617	(18,797)	7,651
Total of funds	33,660	46,899	(70,587)	9,972

Restricted funds

The following restricted funds represent campaigns that support underprivileged children at the following educational organisations:

Lycee Emmanual, Kfarchima

College del salle Kfaryachite

Cadmous College

Rosary Sister's School Maamrieh

Ecole Sainte Anne des Souers de Besancon

College Notre Dame du Mont Carmel

College Note dame de Nazareth

College des Freres Deddeh - Koura, Lebanon

College Notre-Dame Sahel-Alma, Sahel-Alma, Lebanon

École Saint Jean-Baptiste - Wadi Chahrour

College des Sœurs Antonines - Mar Doumit, Lebanon

Ecole Notre-Dame de la Paix, Dora, Beirut, Lebanon

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

9. Reconciliation of net movement in funds to net cash flow from operating activities

	2023 $	2022 $
Net income/expenditure for the year (as per Statement of Financial Activities)	4,527	(23,688)
Adjustments for:		
Decrease in debtors	-	8,378
Increase in creditors	5,040	-
Net cash provided by/(used in) operating activities	9,567	(15,310)

10. Analysis of cash and cash equivalents

	2023 $	2022 $
Cash in hand	28,825	19,258

11. Analysis of changes in net debt

	At 1 January 2023 $	Cash flows $	At 31 December 2023 $
Cash at bank and in hand	19,258	9,567	28,825

12. Related Party Note

During the period there were no related party transactions (2022: none), and there were no balances outstanding with any related parties, at the Balance sheet date (2022: none).

ALPHABETICAL ORDER OF LEBANON

England & Wales - Charity number 1194128

Accounts

ALPHABETICAL ORDER OF LEBANON
(A Company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

Company No: 12373898
Charity No: 1194128

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LEGAL AND ADMINISTRATIVE INFORMATION

General Information
Alphabetical Order of Lebanon
32 The Woodlands
Esher
Surrey,
KT10 8DB

Registered Office
32 The Woodlands
Esher,
Surrey,
KT10 8DB

www.alphabeticalorder.org/en/

Registered Charity No: 1194128
Company No: 12373898

Current Executive Committee (Trustees)
J Bahout
MA Chidiac
M Chidiac
A Murr
S Yazigi
F Haddad

Auditor
Haysmacintyre LLP
10 Queen Street Place
London
EC4R 1AG

Bank
BEMO
26, Boulevard Royal L-2449 Luxembourg

TRUSTEES REPORT

The Trustees, who are also Directors of the Charity for the purposes of the Companies Act, submit their Annual Report and the audited financial statements for the year ended 31 December 2022. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005 in preparing the annual report and financial statements of the charity.

Objectives and activities

Alphabetical Order's purpose is to provide individuals in Lebanon, especially young people, from lower-income backgrounds with the education and the means to better their lives and improve the prospects of their families and communities. The charity grants tuition subsidies to school children, administers school development aid and manages education and poverty relief projects.

Public Benefit Statement

The Trustees of Alphabetical Order of Lebanon confirm that they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to the public benefit guidance ·published by the Charity· Commission in determining the activities undertaken by the Charity,

Achievements and performance

In 2022 the charity has raised funds from corporate, associative and individual donors, and has subsidised the 2021-2022 academic year tuition fees of over 615 schoolchildren from lower-income families at sixteen Lebanese schools located in Beirut, Mount Lebanon, Tripoli, Kesserwan, Jbeil, Tyre and the Bekaa.

Financial review (including reserves policy)

The results for the year are shown in the Statement of Financial Activities on page 5. There was a surplus of $3,038 in the year (31 December 2021: deficit of $ 17,890). The Statement of Financial Activities shows income for the year of $46,899 (2021: $35,579) and expenditure of $70,587 (2021: $53,559).

The Trustees confirm that they have identified and reviewed the major risk to which. the charity is exposed arid have established systems to mitigate those risks, such as regular meetings of the Board of Trustees and the use of professional advisors where necessary. These include ensuring that the Board is appropriately fulfilling its responsibilities under the Companies Act 2006 and Charities Act 201 1.

At 31 December 2022 the Charity held total funds of $9,972 (2021: $33,660) of which a surplus of $7,651 related to restricted funds (2021: $8,831). The remaining funds of $2,172 (2021:$24,829) comprise the free reserves of the charity. Given that the Charity has few committed costs and that the majority of the expenditure is in relation to grants and donations which are made having considered the funds available to the Trustees, the Trustees are satisfied that the level of reserves is appropriate.

Structure, governance and management

The Charity is registered with the Charity Commission and is also a company limited by guarantee.

The Memorandum and Articles of Association of the Company constitute the governing document.

The governing body of the Charity is the Board of Trustees.

The Trustees are responsible for setting strategies and policies for the charity and for ensuring that these are implemented. During the year of these financial statements and the previous year the Charity did

Responsibilities of Trustees

The Trustees, as directors of the charitable company, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors 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 directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

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

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

So far as each of the directors is aware at the time the report is approved:

- there is no relevant audit information of which the company's auditors are unaware; and
- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

Haysmacintyre LLP have expressed their willingness to continue in office and offer themselves for re-appointment at the next Annual General Meeting.

Approved by the Trustees on 29 September 2023 and signed on their behalf by

Michael Chidiac

M Chidiac
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the Trustees on my examination of the accounts of Alphabetical Order of Lebanon for the year ended 31 December 2022 which are set out on pages 5 to 12.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act"). The trustees are satisfied that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and have chosen instead to have an independent examination.

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

Independent examiner's statement

I can confirm that I am qualified to undertake the examination because I am a registered member of The Institute of Chartered Accountants of Scotland which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act: or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Vikram Sandhu

Vikram Sandhu FCCA
Haysmacintyre LLP
10 Queen Street Place
London
EC4R 1AG

Date: 29 September 2023

STATEMENT OF FINANCIAL ACTIVITIES (Incorporating Income and Expenditure account)

				2022	2021
		Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
INCOME FROM:	Notes	$	$	$	$
Donations income	2	17,617	29,282	46,899	35,579
Total		17,617	29,282	46,899	35,579
EXPENDITURE ON:					
Charitable expenditure:					
Development costs	3	18,797	51,790	70,587	53,559
Total		18,797	51,790	70,587	53,559
Net movement in funds	9	(1,180)	(22,508)	(23,688)	(17,980)
Transfer between funds		-	-	-	-
Reconciliation of funds					
Total funds brought forward		8,831	24,829	33,660	51,640
Total funds carried forward		7,651	2,321	9,972	33,660

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

Notes on pages 8 to 12 form an integral part of these accounts.

BALANCE SHEET
AS AT 31 DECEMBER 2022

Company Number: 12373898

	Notes	Charity 2022 $	2021 $
CURRENT ASSETS			
Debtors	6	-	8,376
Cash at bank and in hand		19,258	34,569
		19,258	42,945
CREDITORS: amounts falling due within one year	7	(9,286)	(9,285)
NET CURRENT ASSETS		9,972	33,660
NET ASSETS		9,972	33,660
FUNDS			
Restricted funds	9	7,651	8,831
Unrestricted funds	9	2,321	24,829
		9,972	33,660

The financial statements were approved and authorised for issue by the Trustees on 29 September 2023 and signed on their behalf, by:

Michael Chidia

M Chidiac

Trustee

CASH FLOW STATEMENT

	Total funds 2022 $	Total funds 2021 $
Cash in flows from operating activities	(15,310)	(26,378)
Cash flows from investing activities:	-	-
Net cash provided by (used in) investing activities	-	-
Increase in cash and cash equivalents in the reporting period	(15,310)	(26,378)
Cash and cash equivalents at the beginning of the reporting period	34,568	60,947
Cash and cash equivalents at the end of the reporting period	19,258	34,569

	2022 $	2021 $
Reconciliation of net movement in funds to cash flow from operating activities		
Net movement in funds	(23,688)	(17,980)
(Increase)/decrease in debtors	8,378	(8,378)
Increase/(decrease) in creditors	-	(20)
Net cash provided by in operating activities	(15,310)	(26,378)

Analysis of cash and cash equivalents	2022 $	2021 $
Cash in hand	19,258	34,569
Total cash and cash equivalents	19,258	34,569

NOTES TO THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES

Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Alphabetical Order of Lebanon meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

During the year ended 31 December 2022 the charity made a deficit of $23,688 (2021: deficit $17,980) and had retained assets of $9,972 (2021: $33,660) as at that date. The financial statements have been prepared on a going concern basis, the applicability of which is dependent on the continuous financial support from donations. The trustees have reviewed the charities liabilities over the next 12 months and consider the organisation to be a going concern.

Company status

The company is a company limited by guarantee. The members of the company are the trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to $1 per member of the company.

Fund accounting

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the company for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Income

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

Expenditure

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities, they have been allocated on a basis consistent with the use of the resources. Direct costs, including directly attributable salaries, are allocated on an actual basis to the key strategic area of activity. Overheads and other salaries are allocated between the expense headings on the basis of time spent.

Support costs are those costs incurred directly in support of expenditure on the objects of the Charity and are allocated on the basis of staff cost. Governance costs are those incurred in connection with enabling the Charity to comply with external regulation, constitutional and statutory requirements and in providing support to the Trustees in the discharge of their statutory duties and are now apportioned on the same basis as the support costs.

NOTES TO THE FINANCIAL STATEMENTS (continued)

Foreign currencies
Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities are retranslated at the rate of exchange ruling at the balance sheet date. All differences are taken to the SOFA.

The companies functional and presentational currency is USD.

VAT
The charity is not registered for VAT and expenses therefore include an element of irrecoverable VAT.

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

Cash at bank and in hand
Cash at bank and cash in hand includes cash and short term highly liquid investments.

Creditors and provisions
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Volunteers
The average monthly number of volunteers, including trustees, during the year was 17 (2021 - 17).

	2022 No.	2021 No.
Trustees	6	6
Volunteers	11	11
	17	17

Estimates and Judgements
Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Although these estimates are based on the trustee's best knowledge of the amount, events or actions, actual results ultimately differ from these estimates. The Trustees do not consider there to be any material estimates and judgements.

NOTES TO THE FINANCIAL STATEMENTS (continued)

2. CHARITABLE ACTIVITIES	Restricted Funds $	Unrestricted Funds $	Total funds 2022 $	Total funds 2021 $
Donations	17,617	29,282	46,899	35,579
	17,617	29,282	46,899	35,579

PRIOR YEAR ACTIVITIES	Restricted Funds $	Unrestricted Funds $	Total funds 2021 $
Donations	8,831	26,748	35,579
	8,831	26,748	35,579

3(a) CURRENT YEAR EXPENDITURE ON	Direct Costs $	Support Costs $	Total funds 2022 $	Total funds 2021 $
Charitable expenditure				
Development costs	50,169	20,418	70,587	53,559
Total expenditure	50,169	20,418	70,587	53,559

SUPPORT COSTS COMPRISE OF:	Legal & Professional costs $	Other Costs $	Total costs 2022 $	Total costs 2021 $
Operational costs	-	20,418	20,418	25,906
	-	20,418	20,418	25,906

NOTES TO THE FINANCIAL STATEMENTS (continued)

3(b) PRIOR YEAR EXPENDITURE ON

	Direct Costs	Support Costs	Total funds 2021
	$	$	$
Charitable expenditure			
Development costs	27,653	25,906	53,559

SUPPORT COSTS COMPRISE OF:	Legal & Professional costs $	Other Costs $	Total costs 2021 $
Operational costs	925	24,981	25,906

3(c) OTHER COSTS INCLUDE

	2022	2021
	$	$
Governance costs (Note 4)	7,972	6,888
Website and marketing	6,200	14,722
Bank charges	1,471	575
(Gain)/Loss on foreign exchange	4,775	2,796
	20,418	24,981

4. GOVERNANCE COSTS

	2022	2021
	$	$
Audit & accountancy services	7,972	6,888

5. TAXATION

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

6. DEBTORS

	Charity 2022	2021
	$	$
Other debtors	-	8,376

NOTES TO THE FINANCIAL STATEMENTS
(continued)

7. CREDITORS: amounts falling due within one year

	Charity 2022	2021
	$	$
Accruals	9,286	9,285
	9,286	9,285

8. RELATED PARTY NOTE

During the period there were no related party transactions to note.

9. STATEMENTOF FUNDS CURRENT YEAR

	Brought Forward	Income	Expenditure	Transfers	Carried Forward
	$	$	$	$	$
GENERAL FUNDS					
General charitable funds	24,829	29,282	(51,790)	-	2,321
Total general funds	24,829	29,282	(51,790)	-	2,321
RESTRICTED FUNDS					
Education Lebanon	8,831	17,617	(18,797)	-	7,651
Total restricted funds	8,831	17,617	(18,797)	-	7,651
SUMMARY OF FUNDS					
General funds	24,829	29,282	(51,790)	-	2,321
Restricted funds	8,831	17,617	(18,797)	-	7,651
Total funds	33,660	46,899	(70,587)	-	9,972

STATEMENTOF FUNDS PRIOR YEAR	Brought Forward	Income	Expenditure	Transfers	Carried Forward
	$	$	$	$	$
GENERAL FUNDS					
General charitable funds	51,640	35,579	(53,559)	-	33,660
Total general funds	51,640	35,579	(53,559)	-	33,660

During the year there was $18,797 restricted expenditure.

ALPHABETICAL ORDER OF LEBANON

England & Wales - Charity number 1194128

Accounts

ALPHABETICAL ORDER OF LEBANON
(A Company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

Company No: 12373898
Charity No: 1194128

ALPHABETICAL ORDER OF LEBANON

FOR THE YEAR ENDED 31 DECEMBER 2021

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LEGAL AND ADMINISTRATIVE INFORMATION

General Information
Alphabetical Order of Lebanon
32 The Woodlands
Esher
Surrey,
KT10 8DB

Registered Office
32 The Woodlands
Esher,
Surrey,
KT10 8DB

www.alphabeticalorder.org/en/

Registered Charity No:	1194128
Company No:	12373898

Current Executive Committee (Trustees)
J Bahout
MA Chidiac
M Chidiac
A Murr
S Yazigi
F Haddad

Auditor
Haysmacintyre LLP
10 Queen Street Place
London
EC4R 1AG

Bank
BEMO
26, Boulevard Royal L-2449 Luxembourg

ALPHABETICAL ORDER OF LEBANON

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their report and the financial statements for the year ended 31 December 2021.

The charitable company was incorporated on 20 December 2019. The accounts have been prepared for the year to 31 December 2021, with comparatives for the period from 20 December 2019 to 31 December 2020. The charitable company received charitable status on 19 April 2021.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Second Edition) effective 1 January 2019.

Objectives and activities

Alphabetical Order's purpose is to provide individuals in Lebanon, especially young people, from lower-income backgrounds with the education and the means to better their lives and improve the prospects of their families and communities.

The charity grants tuition subsidies to school children, administers school development aid and manages education and poverty relief projects.

.Public Benefit Statement

The Trustees of Alphabetical Order of Lebanon confirm that they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the Charity.

Achievements and performance

In 2021 the charity has raised funds from corporate, associative and individual donors, and has subsidised the 2020-2021 academic year tuition fees of 169 schoolchildren from lower-income families at four Lebanese schools located in Beirut, Tripoli, Tyre and the Bekaa.

In September 2021 Alphabetical Order launched its web-based campaign and digital payment platform that allows donors internationally to support the education of children from low-income backgrounds at any school of their choice registered on the platform.

Financial review (including reserves policy)

The results for the year are shown in the Statement of Financial Activities on page 5. There was a deficit of $17,890 in the year (31 December 2020: surplus of $51,640). The Statement of Financial Activities shows income for the year of $35,579 (2020: $130.967) and expenditure of $53,559 (2020: $79,327).

The Trustees confirm that they have identified and reviewed the major risk to which the charity is exposed and have established systems to mitigate those risks, such as regular meetings of the Board of Trustees and the use of professional advisors where necessary. These include ensuring that the Board is appropriately fulfilling its responsibilities under the Companies Act 2006 and Charities Act 2011.

At 31 December 2021 the Charity held total funds of $33,660 (2020: $51,640) of which $8,831 comprised restricted funds (2020: $nil). The remaining funds of $24,289 (2020: $51,640) comprise the free reserves of the charity. Given that the Charity has few committed costs and that the majority of the expenditure is in relation to grants and donations which are made having considered the funds available to the Trustees, the Trustees are satisfied that the level of reserves is appropriate.

ALPHABETICAL ORDER OF LEBANON

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Structure, governance and management

The Charity is registered with the Charity Commission and is also a company limited by guarantee. The Memorandum and Articles of Association of the Company constitute the governing document. The governing body of the Charity is the Board of Trustees.

The Trustees are responsible for setting strategies and policies for the charity and for ensuring that these are implemented. During the year of these financial statements and the previous year the Charity did not employ any staff and the day to day management of the Charity was carried out by the Trustees. The Trustees are appointed by the trustees, per the Governing Document.

Responsibilities of Trustees

The Trustees, as directors of the charitable company, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors 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 directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

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

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

Approved by the Trustees on 26th September 2022 and signed on their behalf by

M Chidiac, Trustee

ALPHABETICAL ORDER OF LEBANON

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the Trustees on my examination of the accounts of Alphabetical Order of Lebanon for the year ended 31 December 2021 which are set out on pages 5 to 12.

Respective responsibilities of trustees and examiner
The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act"). The trustees are satisfied that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and have chosen instead to have an independent examination.

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

Independent examiner's statement
I can confirm that I am qualified to undertake the examination because I am a registered member of The Institute of Chartered Accountants of Scotland which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I note that the prior year comparative figures were not subject to independent examination on the grounds that Alphabetical Order of Lebanon did not receive charitable status until 19 April 2021 and accordingly there was no statutory requirement for independent examination. Aside from this, 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.

Steve Harper

Steven Harper CA DChA
Haysmacintyre LLP
10 Queen Street Place
London
EC4R 1AG

Date: 27 September 2022

ALPHABETICAL ORDER OF LEBANON

STATEMENT OF FINANCIAL ACTIVITIES (Incorporating Income and Expenditure account)

FOR THE YEAR ENDED 31 DECEMBER 2021

INCOME FROM:	Notes	Restricted Funds $	Unrestricted Funds $	2021 Total Funds $	2020 Total Funds $
Donations	2	8,831	26,748	35,579	130,967
Total		8,831	26,748	35,579	130,967
EXPENDITURE ON:					
Charitable expenditure:					
Development costs	3	-	53,559	53,559	79,327
Total		-	53,559	53,559	79,327
Net movement in funds	9	8,831	(26,811)	(17,980)	51,640
Transfer between funds		-	-	-	-
Reconciliation of funds					
Total funds brought forward		-	51,640	51,640	-
Total funds carried forward		8,831	24,829	33,660	51,640

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

Notes on pages 8 to 12 form an integral part of these accounts.

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	Charity 2021 $	2020 $
CURRENT ASSETS			
Debtors	6	8,376	-
Cash at bank and in hand		34,569	60,947
		42,945	60,947
CREDITORS: amounts falling due within one year	7	(9,285)	(9,307)
NET CURRENT ASSETS		33,660	51,640
NET ASSETS		33,660	51,640
FUNDS			
Restricted funds	9	8,831	-
Unrestricted funds	9	24,829	51,640
		33,660	51,640

The Directors state:

(a) For the year ended 31 December 2021 the charitable company was entitled to exemption under Section 477 of the Companies Act 2006.

(b) no notice from Directors requiring an audit has been deposited under Section 476 of the Companies Act 2006.

(c) the Directors acknowledge their responsibilities for:
(i) ensuring that the charitable company keeps accounting records which comply with Section 386 of the Companies Act 2006, and
(ii) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year, and of its income and expenditure for the financial year, in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the charitable company.

(d) The accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006

The financial statements were approved and authorised for issue by the Trustees on 26 September 2022 and signed on their behalf, by:

M Chidiac
Trustee

ALPHABETICAL ORDER OF LEBANON

CASH FLOW STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2021

	Total funds 2021 $	Total funds 2020 $
Cash in flows from operating activities	(26,378)	60,947
Cash flows from investing activities:	-	-
Net cash provided by (used in) investing activities	-	-
Increase in cash and cash equivalents in the reporting period	(26,378)	60,947
Cash and cash equivalents at the beginning of the reporting period	60,947	-
Cash and cash equivalents at the end of the reporting period	34,569	60,947

	2021 $	2020 $
Reconciliation of net movement in funds to cash flow from operating activities		
Net movement in funds	(17,980)	51,640
(Increase)/decrease in debtors	(8,378)	-
Increase/(decrease) in creditors	(20)	9,307
Net cash provided by in operating activities	(26,378)	60,947

Analysis of cash and cash equivalents	2021 $	2020 $
Cash in hand	34,569	60,947
Total cash and cash equivalents	34,569	60,947

1. ACCOUNTING POLICIES

Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Alphabetical Order of Lebanon meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

During the year ended 31 December 2021 the charity made a deficit of $17,980 (2020: surplus $51,640) and had retained assets of $33,660 (2020: $51,640) as at that date. The financial statements have been prepared on a going concern basis, and the trustees are satisfied that they have not identified any material uncertainties in relation to this. The trustees note that the charity has few ongoing committed expense and that grants made vary depending on the funds available. The trustees have reviewed the charity's liabilities over the next 12 months and consider the organisation to be a going concern.

Company status

The company is a company limited by guarantee registered in England and Wales, and a charity registered with the Charity Commission.. The members of the company are the trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to $1 per member of the company.

Fund accounting

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the company for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Income

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

Expenditure

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources. Direct costs, including directly attributable salaries, are allocated on an actual basis to the key strategic area of activity. Overheads and other salaries are allocated between the expenses headings on the basis of time spent.

Support costs are those costs incurred directly in support of expenditure on the objects of the Charity and are allocated on the basis of staff cost. Governance costs are those incurred in connection with enabling the Charity to comply with external regulation, constitutional and statutory requirements and in providing support to the Trustees in the discharge of their statutory duties and are now apportioned on the same basis as the support costs.

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities are retranslated at the rate of exchange ruling at the balance sheet date. All differences are taken to the SOFA.

The company's functional and presentational currency is USD.

VAT
The charity is not registered for VAT and expenses therefore include an element of irrecoverable VAT.

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

Cash at bank and in hand
Cash at bank and cash in hand includes cash and short term highly liquid investments.

Creditors and provisions
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Volunteers
The average monthly number of volunteers, including trustees, during the year was 17 (2020 - 17).

	2021 No.	2020 No.
Trustees	6	6
Volunteers	11	11
	17	17

Estimates and Judgements
Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Although these estimates are based on the trustee's best knowledge of the amount, events or actions, actual results ultimately differ from these estimates. The Trustees do not consider there to be any material estimates and judgements.

2. CHARITABLE ACTIVITIES

	Restricted Funds $	Unrestricted Funds $	Total funds 2021 $	Total funds 2020 $
Donations	8,831	26,748	35,579	130,967
	8,831	26,789	35,579	130,967

PRIOR YEAR ACTIVITIES

	Restricted Funds $	Unrestricted Funds $	Total funds 2020 $
Donations	-	130,967	130,967
	-	130,967	130,967

3(a) CURRENT YEAR EXPENDITURE

	Direct Costs $	Support Costs $	Total funds 2021 $	Total funds 2020 $
Charitable expenditure				
Development costs	27,653	25,906	53,559	79,327
Total expenditure	27,653	25,906	53,559	79,327

SUPPORT COSTS COMPRISE OF:	Legal & Professional costs $	Other Costs $	Total costs 2021 $	Total costs 2020 $
Operational costs	925	24,981	25,906	33,614
	925	24,981	25,906	33,614

3(b) PRIOR YEAR EXPENDITURE

	Direct Costs $	Support Costs $	Total funds 2020 $
Charitable expenditure			
Development costs	45,713	33,614	79,327

SUPPORT COSTS COMPRISE OF:	Legal & Professional costs $	Other Costs $	Total costs 2020 $
Operational costs	16,890	16,724	33,614

3(c) OTHER COSTS INCLUDE

	2021 $	2020 $
Governance costs (Note 4)	6,888	9,110
Website and marketing	14,722	7,853
Bank charges	575	788
(Gain)/Loss on foreign exchange	2,796	(1,027)
	24,981	16,724

4. GOVERNANCE COSTS

	2021 $	2020 $
Audit & accountancy services	6,888	9,110

5. TAXATION

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

6. DEBTORS

	Charity 2021 $	 2020 $
Other debtors	8,376	-

7. CREDITORS: amounts falling due within one year

	Charity 2021 $	 2020 $
Other creditors	-	21
Accruals	9,285	9,286
	9,285	9,307

8. RELATED PARTY NOTE

During the period there were no related party transactions to note.

9. STATEMENTOF FUNDS CURRENT YEAR	Brought Forward	Income	Expenditure	Transfers	Carried Forward
	$	$	$	$	$
GENERAL FUNDS					
General charitable funds	51,640	26,748	(53,559)	-	24,829
Total general funds	51,640	26,748	(53,559)	-	24,829
RESTRICTED FUNDS					
Education Lebanon	-	8,831	(-)	-	8,831
Total restricted funds	-	8,831	(-)	-	8,831
SUMMARY OF FUNDS					
General funds	51,640	26,749	(53,559)	-	24,829
Restricted funds	-	8,831	(-)	-	8,831
Total funds	51,640	35,579	(53,559)	-	33,660

STATEMENTOF FUNDS PRIOR YEAR	Brought Forward	Income	Expenditure	Transfers	Carried Forward
	$	$	$	$	$
GENERAL FUNDS					
General charitable funds	-	130,967	(79,327)	-	51,640
Total general funds	-	130,967	(79,327)	-	51,640

During the year there was no restricted expenditure.

There was no restricted income or expenditure in the previous year.