Children's Cancer Centre of Lebanon (UK) Limited

(A Charity Company Limited by Guarantee)

Annual Report and Unaudited Financial Statements

For the year ended 31 December 2025

Company Number: 9233775 | Charity Number: 1161911

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Trustees' Annual Report

Year ended 31 December 2025

Legal and Administrative Information

Charity Name:	Children's Cancer Centre of Lebanon (UK) Limited
Also Known as:	CCCL (UK) or CCCL UK
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:	Hana El Chaar Maria Chaar Sukkar (appointed 3 July 2026) Paul Eeddé (resigned 3 July 2026 Salwa Salman (resigned 3 July 2026)

Trustees' Annual Report

Year ended 31 December 2025

In these financial statements, we will review our activities and their outcomes in 2025 and as a result, we will plan accordingly our strategy for the 2026 financial year. The review looks at the means of fundraising 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, the directors consider how the future planned activities will contribute to the above aims and objectives.

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

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

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

In the financial year 2025, our main activities continued to serve the objectives by saving the lives and helping treat children suffering from cancer and support in research that will eventually help to find better cures and increase the ratio of curing those patients. The strategies we used to raise funds for this activity include:

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

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

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

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

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

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

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

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

3. ***Achievements and Performance:***

Our grants-making policy is to provide grants to the Children's Cancer Center of Lebanon (CCCL), a charity based in Beirut, Lebanon. The Number of children treated by the CCCL has reached more than 300 cases in 2025 (and more than 5100 cases to date). CCCL Lebanon's medical services are provided on a nondiscriminatory basis and can be accessed by children of all genders, faiths, ethnicity, and backgrounds 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 containing 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 ("CCCL UK") has continued not to employ anyone and all its functions are operated by volunteers, including the fundraising team and administrators. The volunteer's roles include organizing meetings, bookkeeping, hosting, fundraising, communication, distributing information leaflets, publics relations, and many more. Volunteers donated as estimated 150 hours of volunteering in 2025.

To date, no remuneration has been provided for any volunteers. None of the directors had any interest in any of the contracts CCCL UK has entered into with any suppliers of services or goods.

5. *Financial Review:*

The funding of grants given by CCCL UK is raised from donations, events and events sponsors. CCCL UK made £220,974 in grants to CCCL Lebanon in 2025, none of which was restricted. This saved many children as this helped in covering medical needs and treatments for children with cancer supported by CCCL in Lebanon.

CCCL UK's success in raising £189,629 in 2025 which will allow the Charity to make further grants in 2026 to help CCCL Lebanon's Work.

Total reserves at the year-end were £177,726 (2024: £298,785)

6. *Principle Funding Sources:*

Donations fundraising events, unrestricted donations received generated an amount of £187,727 (2024: £951,438). 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 multinational organisations that are based in London 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 investments nevertheless, the board of directors will review all the investments options and make any investments plans early in the new financial year 2026.

8. *Reserves Policy:*

In 2026, 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 the CCCL UK should be between three and six months of its annual expenditure calculated in 2025. Based on 2023, 2024 and 2025 expenditures, the average annual expenditure is £590,751 as the total expenditure for 2026 is not expected to exceed £200,000. Due to various risk factors which could hinder and obstruct fundraising activities globally, and the recent increase in the CCCL UK Ltd expenditure for the past 3 years, the board of directors has decided to increase the initial target of a minimum £100,000 and the maximum reserve fund to £156,000. 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 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 have a reserve between £100,000 and £156,000.

As at the year-end, the free reserves were £177,726 (2024: £298,785) following the net movement in funds of (£121,059) deficit. So far, CCCL UK Ltd is planning to grant the Children's Cancer Center of Lebanon during the financial year of 2026, grants totaling around £52,000.

9. *Planning for Future Period:*

The charity's plans are to continue the activities outlined above in 2026 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 organisations to increase donations paid to CCCL UK 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 organisation is a charitable company limited by guarantee, incorporated on 24th September 2014 and registered as a charity on 1st June 2015. The charity is governed by the Articles of Association and run by the volunteer board of directors.

11. *Recruitment and Appointment of Board of Directors:*

The directors of CCCL UK are also the charity trustees' in order to fulfil the purposes of the charity law and under the company's Article.

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

- Have experience in the NGO / charities field for not less than 3 years
- Is an active person and ready to give from his/her own time and money in favour of the cause
- Experience in doing fundraising events
- Have a good PR

Under the requirements of CCCL UK's Articles of Association, one-third of the directors retire at each annual general meeting. Retiring directors may be re-elected.

For trustee training, all the trustees have previous experience in NGO work, and they have all read the Articles of Association related to CCCL UK.

12. Risk Management:

Significant external risks to funding have led CCCL UK to plan and develop a strategic approach that will allow for the diversification of fundraising projects and activities. Internal control risks are minimized by the implementation of procedures for the authorization of all transactions and for project execution. CCCL UK organised its first fundraising gala dinner in London at The Savoy on October 11, 2025, with the aim of raising funds and awareness to support CCCL UK's mission. Some communities and individuals in the UK also organise small initiatives within their own communities and at their respective universities and schools with the aim of raising funds for CCCL UK's mission.

13. Organisational Structure:

CCCL UK's Board of directors is comprised of at least two directors (not subject to any maximum). There are currently two 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 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 the 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 principles in the Charities SORP (IFRS102)
- 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 was approved by the board on--October 14, 2026 and signed on its behalf by:

Mrs. Hana El Chaar

Trustee

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 2025, which are set out on pages 11 to 16.

Responsibilities and basis of report

As the charity's trustees (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006(the 2006 Act).

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial 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:

- accounting records were not kept in respect of the charity as required by section 386 of the2006 Act; or
- the financial statements do not accord with those records; or 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
- 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 15/10/26

Stephen Meredith (Oct 15, 2026, 5:41pm)

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

Statement of Financial Activities

(Incorporating Incoming and Expenditure Account)

Year ended 31 December 2025

	Note	Unrestricted £	Restricted £	Total 2025 £	Unrestricted £	Restricted £	Total 2024 £
Income and Endowments From:							
Donations and legacies		187,727	—	187,727	951,438	—	951,438
Other revenues		1,902	—	1,902	34,850	—	34,850
Total Income and Endowments		**189,629**	**—**	**189,629**	**986,288**	**—**	**986,288**
Expenditure on:							
Fundraising	2	81,669	—	81,669	250	—	250
Charitable activities	2	229,019	—	229,019	1,416,426	—	1,416,426
Total Resources Expended		**310,688**	**—**	**310,688**	**1,416,676**	**—**	**1,416,676**
Net Movement in Funds		**(121,059)**	**—**	**(121,059)**	**(430,388)**	**—**	**(430,388)**
Fund balances at 1 January 2025		298,785	—	298,785	729,173	—	729,173
Fund balances at 31 December 2025	**5**	**177,726**	**—**	**177,726**	**298,785**	**—**	**298,785**

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

The attached noted from part of these financial statements.

Balance Sheet

As at 31 December 2025

	Notes	2025 £	2024 £
Current Assets			
Cash at banks and in hand		181,525	302,580
Total Current Assets		**181,525**	**302,580**
Creditors: amounts falling due within one year	4	(3,799)	(3,795)
Net Assets		**177,726**	**298,785**
Reserves			
Unrestricted funds - General	5	177,726	298,785
Total Reserves		**177,726**	**298,785**

For the financial year ended 31 December 2025, 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 responsibilities 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 October 14, 2026 and signed on its behalf by:

Mrs. Hana El Chaar

Trustee

The attached notes form part of these statements.

Company registration No. 9233775

Notes to the Financial Statements

Year ended 31 December 2025

1. Principal Accounting Policies

Charity information

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

Basis of accounting

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

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

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

Going Concern

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

Incoming Resources

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

Resources Expended

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

Governance costs comprise examiner's fees and expenses.

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

2. *Expenditure*

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Fundraising						
Events	81,669	—	81,669	250	—	250
Total Fundraising	81,669	—	81,669	250	—	250
Charitable Activities						
Grants made	220,974	—	220,974	1,409,137	—	1,409,137
Governance costs	3,840	—	3,840	3,828	—	3,828
Bank charges	1,782	—	1,782	1,409	—	1,409
Telephone	1,710	—	1,710	1,653	—	1,653
Supporting costs	240	—	240	240	—	240
Exchange losses	473	—	473	159	—	159
Total Charitable Activities	**229,019**	—	**229,019**	**1,416,426**	—	**1,416,426**

CCCL UK donated to CCCL Lebanon in a form of unrestricted grants the below:

- On March 20, 2025, donated £69,600
- On July 07,2025, donated £51,500
- On December 31, 2025, donated £99,874

During year 2024 the amount of £1,409,137 was donated to CCCL Lebanon.

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

There were no employees in 2025 (2024: none) and no employee benefits in the year (2025: none). Governance costs include payments to the independent examiner of £3,840 (2024: £3,654) for independent examination fees.

3. *Support Costs:*

	Support Cost 2025 £	Governance Cost 2025 £	Total 2025 £	Support Cost 2024 £	Governance Cost 2024 £	Total 2024 £
Exchange losses	473	—	473	159	—	159
Other sundry costs	240	—	240	240	—	240
Telephone	1,710	—	1,710	1,653	—	1,653
Bank charges	1,782	—	1,782	1,409	—	1,409
Legal and professional (governance)	—	3,840	3,840	—	3,828	3,828
Total	**4,205**	**3,840**	**8,045**	**3,471**	**3,828**	**7,289**

4. *Creditors:*

	2025 £	2024 £
Trade creditors	(146)	(141)
Accruals	(3,653)	(3,654)
Total Creditors	**(3,799)**	**(3,795)**

5. *Funds of the Charity:*

	Balance at 1 Jan 2025 £	Incoming Resources £	Outgoing Resources £	Balance at 31 Dec 2025 £
Unrestricted Funds	298,785	189,629	(310,688)	177,726

6. *Analysis of Net Assets in Funds:*

	Unrestricted £	Total £
Net current assets	177,726	177,726

7. *Related party Transactions:*

The Charitable company donated to the Children's Cancer Center of Lebanon (CCCL Lebanon) during the year of £220,974 (2024: £1,409,137).

There were no other related party transactions in the year.

8. *Controlling Party:*

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

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