

**THE AMAR INTERNATIONAL CHARITABLE FOUNDATION**

(Limited by Guarantee)

COMPANY NO 3066579

CHARITY NO 1047432

**REPORT AND ACCOUNTS**

for the year ended  
31 December 2012

**FIELD SULLIVAN LIMITED  
CHARTERED ACCOUNTANTS**

**NEPTUNE HOUSE  
70 ROYAL HILL  
LONDON SE10 8RF**

FRIDAY



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COMPANIES HOUSE

### **The AMAR International Charitable Foundation**

<b>Status</b>	Company Limited by Guarantee No 3066579 Charity registration No 1047432 The Company's governing document is its Memorandum and Articles of Association dated 26 April 1995
<b>Secretary and Registered Office</b>	Mr Damon Parker 3 Lincoln's Inn Fields London WC2A 3AA
<b>Management Committee</b>	Baroness Nicholson of Winterbourne (Chairman) Professor Anthony Rowsell, FRCS (Vice Chairman) Dr Kazem Behbehani Dr Theodore Zeldin Damon Parker (appointed 23 March 2012) Christopher Straub (appointed 23 March 2012)
<b>Hon High Representative (Lebanon)</b>	Professor Hareth Boustany
<b>Chief Operating Officer</b>	Richard Crow
<b>Bankers</b>	C Hoare & Co 37 Fleet Street London EC4P 4DQ  National Westminster Bank PLC Bridge Street, Hatherleigh Okehampton Devon EX20 3HZ  Clydesdale Bank PLC 91 Gresham Street London EC2V 7BL
<b>Solicitors</b>	Harcus Sinclair 3 Lincoln's Inn Fields London WC2A 3AA
<b>Hon Legal Adviser (Lebanon)</b>	Mr Fawzi T Metni
<b>Auditors</b>	Field Sullivan Limited Statutory Auditor Chartered Accountants Neptune House, 70 Royal Hill London SE10 8RF
<b>Accountants</b>	Rickard Keen LLP 7-11 Nelson Street Southend-on-Sea, Essex, SS1 1EH

## **The AMAR International Charitable Foundation**

Trustees' report  
for the year ended  
31 December 2012

The trustees present the sixteenth report and the financial statements for the year ended 31 December 2012. This is a directors' report required by s417 of the Companies Act 2006 and all trustees are directors. The financial statements comply with current statutory requirements and the requirements of the charity's governing instrument and the requirements of Accounting and Reporting by Charities: Statement of Recommended Practice 2005 (Revised 2008). Reference and administrative details are set out on page 1 and form part of this report.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The company was incorporated under the Companies Act 1985 on 9th June 1995 in England and Wales and is governed by its memorandum and articles of association. The company is a company limited by guarantee and not having a share capital, (company registration number 3066579), and is a registered charity (charity registration number 1047432). Each member's guarantee liability is limited to £1.

The management of the charitable company is conducted at meetings held by the Trustees at regular intervals. Trustees are recruited from institutions specialising in AMAR's expert fields of work and appointed by vote. They are trained in the various and current requirements of charitable and company law.

The major risks to which the charity is exposed, as identified by the trustees, have been reviewed and systems are being established to mitigate those risks. The major risks incurred are in respect of support staff operating in areas where there can be risks for their personal security or general wellbeing.

### **OBJECTIVES AND ACTIVITIES**

The AMAR International Charitable Foundation's purpose is to provide public health and education to populations in complex emergency situations or who are otherwise underserved. The Foundation's main workload during the year was in the Republic of Iraq whilst it continued to develop its long-term response to the needs of the people of the Republic of Lebanon and took steps towards starting work in the Republic of Yemen.

In planning activities for the year the trustees keep in mind the Charity Commission guidance on public benefit and whether they have complied with their duties under Section 4 of the Charities Act 2006.

### **ACHIEVEMENTS AND PERFORMANCE**

The Foundation's principal occupation has been capacity-building and institution-building in its two main fields of expertise – health care and education – in Iraq and Lebanon. In the field of health care, this has been accomplished through the provision of public health services through Primary Health Care Centres and other health facilities which AMAR has enlarged and/or rehabilitated, including the provision of laboratories and medical equipment, the training of primary health staff at all levels, the delivery of preventative and curative services and the provision of health education for local community members. In Iraq, the Foundation provided primary health care services for a catchment area of over 500,000 men, women and children. In Lebanon, AMAR developed its response to the considerable public health needs of the population through delivery of a public health care information programme. In the field of education, AMAR delivered education and training in Iraq to over 37,000 beneficiaries including students, local communities, widows and female heads of households and marginalised sections of society.

This included provision of professional training for primary and secondary school teachers, provision of adult literacy and numeracy classes, provision of skills training courses for adults and children, all supported in close partnership and cooperation with national government and local health and education authorities. In Yemen, the Foundation gained registration as an NGO, acting as a basis from which to establish future service delivery.

## **The AMAR International Charitable Foundation**

Trustees' report  
for the year ended  
31 December 2012

The Foundation benefited from the continued professional and financial support of various institutional and private donors throughout the year, and remains grateful to UNESCO, UNFPA, the World Bank and the World Health Organisation especially among the various UN agencies and international institutions that contributed partnership, expert guidance and support. AMAR also undertook a number of fundraising initiatives and events in 2012, and is planning further such activities in 2013.

### **FINANCIAL REVIEW**

The policy of the Foundation is to utilise the funds it receives as soon as possible as the current needs of the people being served far exceed available funds.

AMAR seeks and receives funding from private and institutional donors as well as from UN agencies and other NGOs. Details of incoming resources and resources expended are given in the Statement of Financial Activities on page 5.

### **RESERVES POLICY**

The reserves are required to meet the working capital requirements of the charity. The trustees aim to hold general reserves equivalent to 2-3 months administrative costs. The trustees are of the opinion that general reserves, as detailed in the financial statements, are at an acceptable level at the 31 December 2012 to support the current scale of activities. Any general reserves in excess of the stated policy will be made available and used for charitable activities.

### **PLANS FOR FUTURE PERIODS**

AMAR plans for future periods focus on capacity-building and institution-building in public health and education in the Arabian Peninsula, Persian Gulf and Eastern Mediterranean.

AMAR's key objectives are the provision of public health and education to populations under stress or who have been previously underserved.

## **The AMAR International Charitable Foundation**

Trustees' Report  
for the year ended  
31 December 2012

### **Statement of trustees' responsibilities**

The trustees (who are also directors of the charitable company for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

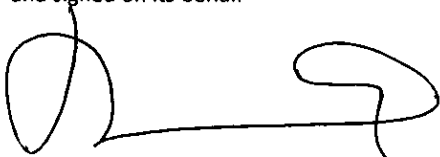
Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to

- a) select suitable accounting policies and apply them consistently,
- b) observe the methods and principles in the Charities SORP,
- c) make judgments and estimates that are reasonable and prudent,
- d) state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements,
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees confirm that so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware. The trustees have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This report, which has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, was approved by the Board on 22/08/13 and signed on its behalf



Baroness Nicholson of Winterbourne - Trustee

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE AMAR INTERNATIONAL CHARITABLE FOUNDATION**

We have audited the financial statements of The AMAR International Charitable Foundation for the year ended 31 December 2012 which comprise the statement of financial activities, the balance sheet and the related notes numbered 1 to 17. The financial reporting framework that has been applied in their preparation is the requirements of the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of trustees and auditors**

As explained more fully in the statement of trustees' responsibilities set out on page 5, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

**Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed, the reasonableness of significant accounting estimates made by the trustees, and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' Annual Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

**Opinion**

In our opinion the financial statements

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2012 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended,
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities,
- have been prepared in accordance with the Companies Act 2006

**Opinion on other matter prescribed by the Companies Act 2006**

In our opinion the information given in the Trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us, or
- the financial statements are not in agreement with the accounting records and returns, or
- certain disclosures of trustees' remuneration specified by law are not made, or
- we have not received all the information and explanations we require for our audit or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Trustees' annual report



Timothy Sullivan FCA (Senior Statutory Auditor)  
for and on behalf of Field Sullivan Limited  
Statutory Auditor and Chartered Accountants  
Neptune House, 70 Royal Hill, London SE10 8RF

Date 23/8/13

## **The AMAR International Charitable Foundation**

### Statement of financial activities Income and expenditure account for the year ended 31 December 2012

	<u>Note</u>	<u>Restricted funds</u>	<u>Unrestricted funds</u>	<u>Total funds 2012</u>	<u>Total funds 2011</u>
		£	£	£	£
<b>Incoming resources</b>					
Incoming resources from generated funds					
Voluntary income	2	5,787,194	96,664	5,883,858	2,893,042
Activities for generating funds	3	10,500	113,752	124,252	66,600
Investment income		-	-	-	27
Incoming resources from charitable activities	4	-	260,751	260,751	145,567
<b>Total incoming resources</b>		<u>5,797,694</u>	<u>471,167</u>	<u>6,268,861</u>	<u>3,105,236</u>
<b>Resources expended</b>					
Costs of generating funds	5	-	120,652	120,652	58,845
Charitable activities	6	2,369,928	388,891	2,758,819	3,252,370
Governance costs	7	-	24,204	24,204	41,904
<b>Total resources expended</b>		<u>2,369,928</u>	<u>533,747</u>	<u>2,903,675</u>	<u>3,353,119</u>
<b>Net incoming/(outgoing) resources before transfers</b>		3,427,766	(62,580)	3,365,186	(247,883)
Transfers between funds		37,484	(37,484)	-	-
<b>Net income/(expenditure) before other recognised gains and losses</b>		<u>3,465,250</u>	<u>(100,064)</u>	<u>3,365,186</u>	<u>(247,883)</u>
<b>Other recognised losses</b>					
Unrealised loss on foreign exchange		(24,559)	(9,754)	(34,313)	(37,411)
<b>Net movement in funds</b>		<u>3,440,691</u>	<u>(109,818)</u>	<u>3,330,873</u>	<u>(285,294)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		623,751	145,833	769,584	1,054,878
<b>Total funds carried forward</b>		<u><u>4,064,442</u></u>	<u><u>36,015</u></u>	<u><u>4,100,457</u></u>	<u><u>769,584</u></u>



**The AMAR International Charitable Foundation**

**Company no. 3066579**

Balance sheet

as at

31 December 2012

	<u>Note</u>	<u>2012</u>		<u>2011</u>	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	10		13,558		14,681
<b>Current assets</b>					
Debtors	11	314,479		277,731	
Cash at bank and in hand		<u>3,958,320</u>		<u>671,179</u>	
		4,272,799		948,910	
<b>Creditors amounts falling due within one year</b>	12	<u>(98,400)</u>		<u>(76,507)</u>	
<b>Net current assets</b>			4,174,399		872,403
<b>Total assets less current liabilities</b>			<u>4,187,957</u>		<u>887,084</u>
Creditors amounts falling due after more than one year	13		(87,500)		(117,500)
<b>Net assets</b>	16		<u>4,100,457</u>		<u>769,584</u>
<b>The funds of the charity</b>					
Restricted funds			4,064,442		623,751
Unrestricted funds					
Designated			-		-
General fund		<u>36,015</u>		<u>145,833</u>	
			36,015		145,833
<b>Total charity funds</b>	15		<u>4,100,457</u>		<u>769,584</u>

These financial statements, which have been prepared in accordance with the special provisions relating to the small companies regime within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), were approved by the Board on 22/08/13 and signed on its behalf by



**Baroness Nicholson of Winterbourne - Trustee**



**Professor Anthony Rowsell, FRCS - Trustee**

## The AMAR International Charitable Foundation

Notes to the accounts  
for the year ended  
31 December 2012

### **1 Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

#### **(i) Basis of accounting**

The financial statements have been prepared under the historical cost convention, and in accordance with the Companies Act 2006, the Financial Reporting Standard for Smaller Entities (effective April 2008) and the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005.

#### **(ii) Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

#### **(iii) 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. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full when receivable.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Investment income is recognised on an accruals basis.

#### **(iv) Resources expended**

Expenditure is accounted for on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

- Costs of generating funds comprise the costs associated with attracting voluntary income.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

## **The AMAR International Charitable Foundation**

Notes to the accounts  
for the year ended  
31 December 2012

(v) **Fixed assets**

Tangible fixed assets are stated at cost less accumulated depreciation

Depreciation of fixtures, fittings and office equipment is calculated at 25% on reducing balance basis

As part of the work that AMAR International Charitable Foundation carries out, the charity will from time to time acquire equipment as part of the cost of a project. Any amounts paid by the charity for equipment are written off in the year of purchase as part of the cost of the project. Whilst this treatment may not follow strict accounting standards it is considered reasonable taking account of the projects being carried out. When the charity ceases to be involved with the project, equipment may be handed over to another party looking after the project, moved to another project, sold with the proceeds returned to general funds, or returned to the donor.

(vi) **Distribution to overseas programmes and foreign exchange rates**

The actual income received locally in Iraq, Lebanon and Yemen and costs expended in Iraq, Lebanon and Yemen, as audited by the local auditors, have been reported in these accounts at the average rate of exchange for the year. The balance held overseas has been included in the balance sheet at the year end rate.

Foreign exchange gains and losses are charged to the projects through the income and expenditure account.

(vii) **Operating leases**

Operating lease rentals are charged to the statement of financial activities as incurred.

## The AMAR International Charitable Foundation

Notes to the accounts  
for the year ended  
31 December 2012

### 2 Voluntary income

	<u>Restricted funds</u>	<u>Unrestricted funds</u>	<u>Total funds 2012</u>	<u>Total funds 2011</u>
	£	£	£	£
Donation and legacies	96,747	96,664	193,411	51,763
Grants and donations for Iraq programmes				
Baghdad WHV	64,499	-	64,499	-
Clinics in Baghdad	-	-	-	91,131
DPP Programme	99,173	-	99,173	710,771
Dragon Oil	-	-	-	19,177
EWI Fund	175,520	-	175,520	213,284
Heritage Fund	-	-	-	39,534
HRRRL Fund	702,156	-	702,156	705,987
NI Group	136,165	-	136,165	-
State of Kuwait	3,288,460	-	3,288,460	-
NOAH	14,747	-	14,747	-
Ramadan Boxes	-	-	-	86,899
Shell-Al Nashwar	134,592	-	134,592	-
Shell-Al Thager	135,323	-	135,323	59,710
UNESCO	17,610	-	17,610	-
UNFPA	57,787	-	57,787	78,590
WHO TB Project	29,170	-	29,170	31,591
World Bank	392,714	-	392,714	263,458
Zain	381,476	-	381,476	371,099
Grant for Lebanon programmes				
WHO	29,721	-	29,721	-
Yacoub Behbehani Foundation and others	-	-	-	170,048
Grants for Syrian refugee programmes				
Gulfsands Petroleum	31,334	-	31,334	-
<b>Total</b>	<u><u>5,787,194</u></u>	<u><u>96,664</u></u>	<u><u>5,883,858</u></u>	<u><u>2,893,042</u></u>
<b>3 Activities for generating funds</b>				
Fundraising events	10,500	113,752	124,252	66,000
<b>Total</b>	<u><u>10,500</u></u>	<u><u>113,752</u></u>	<u><u>124,252</u></u>	<u><u>66,000</u></u>

## The AMAR International Charitable Foundation

Notes to the accounts  
for the year ended  
31 December 2012

### 4 Incoming resources from charitable activities

	Restricted funds	Unrestricted funds	Total funds 2012	Total funds 2011
	£	£	£	£
Rent and service charges receivable and sundry income	-	157,581	157,581	131,172
Sales of assets overseas	-	103,170	103,170	14,395
Total	-	260,751	260,751	145,567

### 5 Costs of generating funds

Costs of generating voluntary income - UK staff	-	44,004	44,004	35,423
Fundraising costs	-	76,648	76,648	19,381
Media relations and website costs	-	-	-	4,041
Total	-	120,652	120,652	58,845

### 6 Charitable activities

Health care*	817,372	-	817,372	1,056,593
Education and reconciliation*	1,281,401	-	1,281,401	1,529,826
Other aid*	21,231	-	21,231	66,978
UK staff costs	146,250	197,393	343,643	317,383
Conferences and workshops	-	-	-	1,402
Operating leases, rent of premises	26,200	123,569	149,769	136,006
Administration, travel and subsistence	60,724	51,646	112,370	117,397
Financial assistance and advice	16,750	16,283	33,033	26,785
Total	2,369,928	388,891	2,758,819	3,252,370

\*Includes overseas personnel

### 7 Governance costs

Training, recruitment and administration	-	752	752	388
Consultancy fees	-	-	-	9,180
Legal and professional	-	6,000	6,000	5,998
UK Auditor's remuneration				
Audit fees	-	5,000	5,000	7,560
Accountancy fees	-	2,500	2,500	7,140
Audit of overseas operations	-	9,952	9,952	11,638
Total	-	24,204	24,204	41,904

## The AMAR International Charitable Foundation

Notes to the accounts  
for the year ended  
31 December 2012

### 8 Staff costs and numbers

	<u>2012</u>	<u>2011</u>
	£	£
Staff costs were as follows		
Salaries and wages	345,763	311,601
Social Security costs	39,189	41,205
Total	<u>384,952</u>	<u>352,806</u>
<b>Overseas personnel</b>		
Salaries and local taxes	<u>923,498</u>	<u>1,034,845</u>

During the year there was one employee with emoluments between £60,001 and £70,000 (2011 - one) and one employee between £70,001 and £80,000 (2011 - none)

The average number of employees during the year was as follows

	<u>2012</u>	<u>2011</u>
	No	No.
UK administration	11	11
Overseas charitable activities	915	1244
Total	<u>926</u>	<u>1255</u>

### 9 Trustee remuneration and expenses

No trustees received any remuneration during the current or preceding year. One trustee (2011 - one) was reimbursed £3,634 (2011 - £2,767) for travel, subsistence and telephone.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2011 - nil).

## The AMAR International Charitable Foundation

Notes to the accounts  
for the year ended  
31 December 2012

### 10 Tangible fixed assets

	<u>Office equipment</u>	<u>Fixtures and fittings</u>	<u>Total</u>
	£	£	£
<b>Cost</b>			
At 1 January 2012	32,227	5,924	38,151
Additions	3,396	-	3,396
At 31 December 2012	<u>35,623</u>	<u>5,924</u>	<u>41,547</u>
<b>Accumulated depreciation</b>			
At 1 January 2012	19,428	4,042	23,470
Charge for the year	4,049	470	4,519
At 31 December 2012	<u>23,477</u>	<u>4,512</u>	<u>27,989</u>
<b>Net book value</b>			
At 31 December 2012	<u>12,146</u>	<u>1,412</u>	<u>13,558</u>
At 31 December 2011	<u>12,799</u>	<u>1,882</u>	<u>14,681</u>

### 11 Debtors

	<u>2012</u>	<u>2011</u>
	£	£
Grant debtors	41,461	63,936
Other debtors and rent deposit	61,097	70,427
Prepayments and accrued income	61,916	15,883
Amounts owing from related parties (note 16)	150,005	127,485
Total	<u>314,479</u>	<u>277,731</u>

There is a charge on the rent deposit by the landlords of Hope House

### 12 Creditors amounts falling due within one year

	<u>2012</u>	<u>2011</u>
	£	£
Other creditors and accruals	68,400	46,507
Deferred income	30,000	30,000
Total	<u>98,400</u>	<u>76,507</u>

## The AMAR International Charitable Foundation

Notes to the accounts  
for the year ended  
31 December 2012

### 13 Creditors amounts falling due after more than one year

	<u>2012</u>	<u>2011</u>
	£	£
Deferred income	<u>87,500</u>	<u>117,500</u>

From total deferred income brought forward from 2011 £30,000 was released in 2012 and the balance £117,500 was carried over to 2013

### 14 Related Parties

Baroness Emma Nicholson is a trustee of a Romanian charity, The Asociatia Children's High Level Group (ACHLG). Fees for seconded members of staff provided by the AMAR International Charitable Foundation and overheads have been recovered from ACHLG as shown below

Baroness Emma Nicholson is a director of the Iraq Britain Business Council (IBBC), a company limited by guarantee, which aims to promote business between Iraq and Britain. IBBC is a sub-tenant of The AMAR International Charitable Foundation and has been invoiced for the space occupied. AMAR also recharges IBBC for staff time spent on IBBC work. Details are shown below

Baroness Emma Nicholson and Dr Kazem Behbehani are directors of AMAR International Charitable Foundation in the United States (AMAR US), a company incorporated under the provisions of the District of Columbia Non Profit Corporation Act on 26th January 2010. During the year The AMAR International Charitable Foundation transferred funds to AMAR US to meet its set-up and initial running costs. It is intended that the Foundation will be fully reimbursed once AMAR US is a going concern with a regular fundraising stream. A member of the Foundation's UK staff is deemed to be a posted worker for UK and US tax purposes. The loan at the end of the year is shown below

	<u>2012</u>	<u>2011</u>
	£	£
Staff services and overheads charged to -		
ACHLG	63,226	35,372
IBBC	88,953	95,800
AMAR US	9,296	-
	<u>161,475</u>	<u>131,172</u>
Due at the year end from -		
ACHLG	3,568	4,515
IBBC	8,252	10,049
AMAR US	138,185	112,921
Debtors (note 11)	<u>150,005</u>	<u>127,485</u>



## The AMAR International Charitable Foundation

Notes to the accounts  
for the year ended  
31 December 2012

### 15 Movements in funds

	At 1 January <u>2012</u> £	Incoming resources £	Outgoing resources £	Transfers £	At 31 December <u>2012</u> £
<b><i>Restricted funds.</i></b>					
Afganistan Appeal Fund	40,202	-	-	(40,202)	-
Africa Project Fund	2,111	-	-	-	2,111
Baghdad WHVs	-	64,499	(23,229)	-	41,270
Basra Clinics Fund	-	-	(13,630)	13,630	-
DPP Fund	60,466	99,173	(173,221)	13,582	-
Dragon Oil Fund	19,177	-	(19,177)	-	-
EWI Fund	13,042	175,520	(165,134)	-	23,428
Exxon Fund	-	-	(1,857)	-	(1,857)
Fundraising Dinner Fund	-	32,249	(1,296)	-	30,953
Gala WHVs Fund	-	10,500	(99)	-	10,401
Heritage Fund	-	-	(2,067)	2,067	-
HRRL Fund	76,035	702,156	(710,726)	-	67,465
IBBC Project Fund	1,446	-	(50)	-	1,396
Marsh Arabs of Iraq Fund	24,945	-	-	(2,067)	22,878
NI Group Fund	-	136,165	-	-	136,165
NOAH Fund	-	14,747	-	-	14,747
Shell Company Fund - Al Nashwar	-	134,592	(134,592)	-	-
Shell Company Fund - Al Thagher	-	135,323	(117,731)	-	17,592
State of Kuwait Fund	-	3,288,460	-	-	3,288,460
Syrian Mobile Hospital	-	31,334	213	-	31,547
UK Fundraising Fund	-	64,498	(2,590)	-	61,908
UNESCO Fund	-	17,610	(17,610)	-	-
UNFPA Fund	-	57,787	(53,000)	-	4,787
WHO Lebanon Fund	-	29,721	(93,825)	64,104	-
WHO TB Project	90	29,170	(29,348)	-	(88)
World Bank Fund	157,073	392,714	(434,589)	-	115,198
Yemen Fund	59,306	-	(2,041)	-	57,265
Zain Fund	169,858	381,476	(398,888)	(13,630)	138,816
<b>Total restricted funds</b>	<u>623,751</u>	<u>5,797,694</u>	<u>(2,394,487)</u>	<u>37,484</u>	<u>4,064,442</u>
<b><i>Unrestricted funds</i></b>					
general fund	145,833	471,167	(543,501)	(37,484)	36,015
<b>Total unrestricted funds</b>	<u>145,833</u>	<u>471,167</u>	<u>(543,501)</u>	<u>(37,484)</u>	<u>36,015</u>
<b>Total funds</b>	<u><u>769,584</u></u>	<u><u>6,268,861</u></u>	<u><u>(2,937,988)</u></u>	<u><u>-</u></u>	<u><u>4,100,457</u></u>

## **The AMAR International Charitable Foundation**

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### **15 Movements in funds (continued)**

#### **Purposes of restricted funds**

Afganistan Appeal Fund was launched in December 2001. Initially the money raised was to be used to provide food and clothing for people in Afghanistan and subsequently to provide primary health care and education in the various camps being set up.

Africa Project Fund was set up with donations from the public made specifically for use on African projects.

Baghdad WHVs was set up to cover costs of Women Health Volunteers in Baghdad.

Basra Clinics Fund was for running clinics for people in Basra.

DPP Fund was set up to promote peaceful democratic participation and to provide adult literacy, numeracy and skills training to the people of southern Iraq and Baghdad.

Dragon Oil Fund was set up to improve sanitary facilities available for girls attending secondary schools in Basra.

EWI Fund was set up to integrate widows and female heads of households into Iraq's social and economic fabric by empowering them with skills, qualifications, social support and employment opportunities, and by increasing awareness of their rights as Iraqi citizens. The project operates in southern Iraq and Baghdad.

Exxon Fund was for running a mobile health study.

Fundraising Dinner Fund was set up from an anonymous donation for holding fundraising dinner events.

Gala WHVs Fund was set up from auction at the Gala Dinner to cover the cost of Women Health Volunteers in Baghdad.

Heritage Fund was set up with a grant to raise awareness of the heritage of the Marsh Arabs.

HRRL Fund was set up to build and consolidate the understanding and implementation of human rights and the rule of law in southern Iraq and Baghdad.

IBBC Project Fund was set up to establish a centre in southern Iraq for the provision of English and IT training linked to internationally accredited qualification.

Marsh Arabs of Iraq Fund was set up by the Trustees to assimilate surplus funds resulting from the various original grants given for the support of the Marsh Arab refugees.

NI Group Fund was set up for medical care, social care and general assistance of the Iraqi citizen Shams Hisham.

NOAH Fund was set up to be used for the purpose of Iraqi children with cancer.

Shell Company Fund was set up to reduce morbidity and mortality in children and women in Iraq.

State of Kuwait Fund was set up to build, furnish, equip and run for 3 years a small charitable surgical hospital, polyclinic plus supporting services.

Syrian Mobile Hospital fund was set up for the provision and operation of mobile clinics to deliver health and health education services in Syria by Iraqi professionals.

UK Fundraising Fund was set up from an anonymous donation for holding fundraising events.

UNESCO Fund was set up with a grant to promote literacy and life skills in Iraq.

UNFPA Fund was set up to strengthen, and improve access to, comprehensive reproductive health services in Iraq.

WHO Lebanon Fund was set up to provide humanitarian services, beginning with health care, for the Lebanese people.

WHO TB Fund was set up to increase community awareness of tuberculosis control in the Southern Iraqi marshlands.

World Bank Fund was set up to provide primary health care to people living in the Southern Iraqi marshlands.

Yemen Fund was set up to improve the health of the population of Yemen.

Zain Fund was set up to provide Iraqi-based support for AMAR's humanitarian work in Baghdad and across Iraq.

#### **Transfers between funds**

These represent excess spend on restricted projects being funded from the general reserve.

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### 16 Analysis of net assets between funds

	<u>General funds</u> £	<u>Designated funds</u> £	<u>Restricted funds</u> £	<u>Total funds</u> £
Tangible fixed assets	13,558	-	-	13,558
Current assets	208,357	-	4,064,442	4,272,799
Current liabilities	(98,400)	-	-	(98,400)
Creditors due after more than one year	(87,500)	-	-	(87,500)
Net assets at 31 December 2012	<u>36,015</u>	<u>-</u>	<u>4,064,442</u>	<u>4,100,457</u>

### 17 Operating lease commitment

The following payments are committed to be paid by the company during the next year under operating leases

	<b>2012</b> £	<b>2011</b> £
Land and building - Expiring over five years	145,480	137,486
	<u>145,480</u>	<u>137,486</u>