

**THE AMAR INTERNATIONAL CHARITABLE FOUNDATION**  
(A company limited by guarantee)

**REPORT AND ACCOUNTS  
FOR THE YEAR ENDED  
31st DECEMBER 2009**

Registered Charity No 1047432

Registered Company No 3066579

THURSDAY



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30/09/2010

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COMPANIES HOUSE

**CV&H**

**Cocke, Vellacott & Hill**

Chartered Accountants

Unit 3 Dock Offices, Surrey Quays Road  
Surrey Quays, LONDON, SE16 2XU

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**THE AMAR INTERNATIONAL CHARITABLE FOUNDATION**  
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**REPORT AND ACCOUNTS**  
31st December 2009

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**THE AMAR INTERNATIONAL CHARITABLE FOUNDATION**  
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**REFERENCE AND ADMINISTRATIVE DETAILS**

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<b>TRUSTEES</b>	Baroness Nicholson of Winterbourne (Chairman) Professor Anthony Rowsell, FRCS (Vice Chairman) Dr Kazem Behbehani Dr Theodore Zeldin
<b>HON. HIGH REPRESENTATIVE (LEBANON)</b>	Professor Hareth Boustany
<b>SECRETARY</b>	Mr Damon Parker
<b>REGISTERED OFFICE</b>	3 Lincoln's Inn Fields LONDON WC2A 3AA
<b>BUSINESS ADDRESS</b>	Hope House 45 Great Peter Street LONDON SW1P 3LT
<b>COMPANY NUMBER</b>	3066579
<b>REGISTERED CHARITY NUMBER</b>	1047432
<b>BANKERS</b>	National Westminster Bank PLC Bridge Street Hatherleigh Okehampton DEVON EX20 3HZ  Clydesdale Bank PLC 91 Gresham Street LONDON EC2V 7BL  C Hoare & Co 37 Fleet Street LONDON EC4P 4DQ
<b>SOLICITOR</b>	Harcus Sinclair 3 Lincoln's Inn Fields LONDON WC2A 3AA
<b>HON. LEGAL ADVISER (LEBANON)</b>	Mr Fawzi T Metni
<b>ACCOUNTANT</b>	Rickard Keen LLP 7-11 Nelson Street Southend-on-Sea, ESSEX SS1 1EH
<b>FINANCIAL ADVISER</b>	Fadavi & Co 8B Accommodation Road LONDON NW11 8ED
<b>AUDITOR</b>	Cocke, Vellacott & Hill Unit 3 Dock Offices Surrey Quays Road Surrey Quays LONDON SE16 2XU

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# **THE AMAR INTERNATIONAL CHARITABLE FOUNDATION**

## **(A company limited by guarantee)**

### **REPORT OF THE TRUSTEES**

for the year ended 31st December 2009

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The Trustees present the thirteenth report and financial statements of the company for the year ended 31st December 2009 which complies with current statutory requirements, the requirements of the charity's governing instrument and the requirements of "Accounting and Reporting by Charities Statement of Recommended Practice" (revised 2005)

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 AMAR Appeal Trust is a connected charity and has similar objects and activities as The AMAR International Charitable Foundation. The charity is under the control of three of the trustees of the Foundation and is administered by the same employees from the same business address. Further details are given in note 12 to the accounts.

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 under-served. 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 health needs of the people of the Republic of Lebanon. Health care was also provided for the earthquake-stricken people of the ancient city of Bam, Iran.

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 both Iraq and Lebanon. This has been accomplished through the building, enlargement and rehabilitation of Primary Health Care Centres and the provision of laboratories, medical equipment and drugs, the training of primary health staff at all levels and the delivery of preventative and curative services. Additional new target populations were identified and supported through close partnership and cooperation with government and local health authorities. In Iraq, the Foundation facilitated over 660,000 health consultations for men, women and children. In Lebanon, the Foundation developed its response to the considerable public health needs of the population through services delivered by two Primary Health Care Centres in the south of the country, where access to public health was largely absent. The Foundation's educational work went from strength to strength through two programmes focusing respectively on the heritage of the Iraqi southern Mesopotamian marsh families and on explaining the basic principles of democracy and the rule of law within the constitution of Iraq, as well as through provision of formal education in literacy, numeracy, IT and English to men, women and children.

The Foundation benefited from the continued professional and financial support of various institutional and private donors throughout the year, and remains grateful to the World Health Organisation, UNESCO and UNFPA especially among the various UN agencies that contributed their expert guidance and support. AMAR also undertook a small number of fundraising initiatives and events in 2009, and is planning further such activities in 2010.

### **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.

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# **THE AMAR INTERNATIONAL CHARITABLE FOUNDATION**

## **(A company limited by guarantee)**

**REPORT OF THE TRUSTEES** (continued)  
for the year ended 31st December 2009

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### **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

### **TRUSTEES**

The Trustees who are also the directors of the company for the purposes of company law have no interest in any contract with the company nor do they receive any remuneration for their services. The Trustees who served during the year are as follows -

Baroness Nicholson of Winterbourne	(Executive Chairman)
Prof Anthony Rowsell, FRCS	(Vice Chairman)
Dr Kazem Behbehani	
Dr Theodore Zeldin	

### **TRUSTEES' RESPONSIBILITIES FOR THE FINANCIAL STATEMENTS**

The Trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice

The Trustees are required by company law to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the company as at the end of the financial year and its income and expenditure for the year then ended. In preparing those financial statements, the Trustees -

- select suitable accounting policies and apply them consistently,
- make judgements and estimates that are reasonable and prudent,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any one time the financial position of the company and to 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

### **AUDIT ENQUIRIES**

In accordance with company law, as the company's directors, we certify that

- So far as we are aware, there is no relevant audit information of which the company's auditors are unaware, and
- As the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the company's auditors are aware of that information

### **AUDITORS**

A resolution proposing the re-appointment of Cocke, Vellacott & Hill as auditors of the company will be put to the Annual General Meeting

Signed on behalf of the Trustees by



Dr Theodore Zeldin - Trustee

29<sup>th</sup> September 2010

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**THE AMAR INTERNATIONAL CHARITABLE FOUNDATION**  
**(A company limited by guarantee)**

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

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We have audited the financial statements of The Amar International Charitable Foundation for the year ended 31st December 2009 set out on pages 5 to 12. These financial statements have been prepared in accordance with the accounting policies set out on page 7.

This report is made solely to the charitable company'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 charitable company'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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITORS**

The Trustees, who are also the directors of The Amar International Charitable Foundation for the purposes of company law, are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and for being satisfied that the financial statements give a true and fair view as set out in the Statement of Trustees' Responsibilities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, have been prepared in accordance with the Companies Act 2006 and give a true and fair view. We also report to you whether in our opinion, the information given in the Report of the Trustees' is consistent with the financial statements.

In addition, we report to you if, in our opinion, the charitable company has not kept proper accounting records, if the charitable company's financial statements are not in agreement with the accounting records and returns, if we have not received all the information and explanations we require for our audit, or if certain disclosures of trustees' remuneration specified by law are not made.

We read the Trustees Annual Report, and consider whether it is consistent with the audited financial statements. We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements. Our responsibilities do not extend to any other information.

**BASIS OF AUDIT OPINION**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the trustees in the preparation of the financial statements and of whether the accounting policies are appropriate to the charitable company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

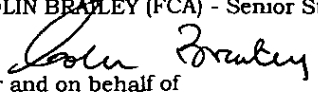
We have undertaken the audit in accordance with the requirements of APB Ethical Standards including APB Ethical Standard - Provisions Available for Small Entities, in the circumstances set out in note 1(a) to the financial statements.

**OPINION**

In our opinion:

- the financial statements give a true and fair view in of the state of the charitable company's affairs as at 31st December 2009 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended,
- the financial statements have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice,
- the financial statements have been prepared in accordance with the Companies Act 2006, and
- the information given in the trustees' report is consistent with the financial statements.

COLIN BRATLEY (FCA) - Senior Statutory Auditor

  
For and on behalf of  
COCKE, VELLACOTT & HILL  
Statutory Auditor and Chartered Accountants  
Unit 3 Dock Offices  
Surrey Quays Road  
London  
SE16 2XU

30th September 2010

**THE AMAR INTERNATIONAL CHARITABLE FOUNDATION**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES**

for the year ended 31st December 2009

(incorporating the Income and Expenditure account)

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2009 £	Total Funds 2008 £
<b>Incoming resources</b>					
Incoming resources from generated funds					
Voluntary income - donations		104,604	17,266	<b>121,870</b>	10,979
- grants for programmes	2	-	3,871,515	<b>3,871,515</b>	2,798,686
Activities for generating funds		140,262	-	<b>140,262</b>	183,360
Investment income - bank interest		1,106		<b>1,106</b>	19,103
Incoming resources from charitable activities					
Sales of clinical services and sundry income		-	32,725	<b>32,725</b>	65,742
Sale of assets overseas		-			144,212
<b>Total incoming resources</b>	<b>1(c)</b>	<b>245,972</b>	<b>3,921,506</b>	<b>4,167,478</b>	<b>3,222,082</b>
<b>Resources expended</b>					
Costs of generating funds					
Costs of generating voluntary income	3	83,774	-	<b>83,774</b>	103,879
Charitable activities	4	250,658	3,863,567	<b>4,114,225</b>	2,509,541
Governance costs	5	35,102	-	<b>35,102</b>	25,368
<b>Total resources expended</b>		<b>369,534</b>	<b>3,863,567</b>	<b>4,233,101</b>	<b>2,638,788</b>
<b>Net incoming / (outgoing) resources before transfers</b>		(123,562)	57,939	<b>(65,623)</b>	583,294
Gross transfers between funds		-	-	-	-
<b>Net income/(expenditure) before other recognised gains /(losses)</b>		(123,562)	57,939	<b>(65,623)</b>	583,294
<b>Other recognised gains /(losses)</b>					
Unrealised gain (loss) on foreign exchange		89,838	(386,707)	<b>(296,869)</b>	581,955
<b>Net movement in funds</b>		(33,724)	(328,768)	<b>(362,492)</b>	1,165,249
<b>Reconciliation of funds</b>					
Total funds brought forward		140,182	1,865,480	<b>2,005,662</b>	840,413
<b>Total funds carried forward</b>	<b>10</b>	<b>106,458</b>	<b>1,536,712</b>	<b>1,643,170</b>	<b>2,005,662</b>

All of the operations undertaken by the company during the current and preceding year are continuing operations

The company had no recognised gains and losses other than those included above, and therefore no separate statement of recognised gains and losses has been presented

There is no difference between the net incoming (outgoing) resources and the retained net incoming (outgoing) resources for the year stated above, and their historical cost equivalents

*The notes on pages 7 to 12 form part of these accounts*

**THE AMAR INTERNATIONAL CHARITABLE FOUNDATION**  
(A company limited by guarantee)

**BALANCE SHEET**  
as at 31st December 2009

	Notes	2009 £	2008 £
<b>Fixed Assets</b>			
Tangible assets	7	5,376	7,168
<b>Current Assets</b>			
Debtors	8	535,968	535,467
Cash at bank and in hand		1,166,474	1,648,601
		1,702,442	2,184,068
<b>Creditors:</b> Amounts falling due within one year	9	(64,648)	(185,574)
Net Current Assets (Liabilities)		1,637,794	1,998,494
Total Assets Less Current Liabilities		1,643,170	2,005,662
<b>The funds of the charity</b>			
Unrestricted Funds			
General fund		106,458	140,182
Restricted Funds			
Marsh Arabs of Iraq Fund		24,945	24,945
Iraqi Refugees Fund		22,136	92,113
UNESCO		-	-
Afghanistan Appeal Fund		40,202	40,202
UNHCR Afghan Refugees Fund		-	-
Zain Fund		295,665	858
AGFUND Southern Iraq Fund		21,160	54,368
Irish Aid Fund		269,970	278,739
Baghdad Clinics Fund		768,606	770,502
Basra Clinics Fund		-	53,675
UNFPA Project Fund		16,195	20,029
DPP Fund		3,391	101,089
Heritage Fund		170	14,862
World Bank Fund		16,139	9,659
Lebanon Project Fund		56,022	378,932
Bam Appeal Fund		-	23,396
Africa Project Fund		2,111	2,111
<b>Total charity funds</b>	10	1,643,170	2,005,662

The Financial Statements were approved by the Trustees on 29<sup>th</sup> September 2010 and signed on their behalf by -



Dr Theodore Zeldin - Trustee

Company Registration No 3066579

*The notes on pages 7 to 12 form part of these accounts*



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# THE AMAR INTERNATIONAL CHARITABLE FOUNDATION

(A company limited by guarantee)

## NOTES TO THE ACCOUNTS

for the year ended 31st December 2009

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### 1 ACCOUNTING POLICIES

- (a) The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006 and follow the recommendations in Accounting and Reporting by Charities Statement of Recommended Practice (revised 2005). In common with many other charitable companies of our size we use our auditors to assist with the preparation of the financial statements.

(b) Cash flow statement

The company qualifies as a small company under the Companies Act 2006 and the trustees have elected to take advantage of the exemption under FRS 1 not to prepare a cash flow statement.

(c) Incoming resources

Donations are credited to income in the year in which they are received. Gifts in kind are credited to income when they are distributed and are stated at factory cost as valued by the donor.

Grants from Governments and Agencies are credited to income in the year in which they are receivable and where restrictions are placed upon their use, the grants are kept in a separate income and expenditure account until utilised. Grants received in currencies other than sterling are converted to sterling at the average rate of exchange for the year. Assets and liabilities denominated in foreign currencies at the balance sheet date are translated into sterling at the closing rate. All revaluation differences are taken to the statement of financial activities.

Bank interest is included when receivable, and credited when applicable, to the fund from which it arose.

(d) Distributions to overseas programmes and foreign exchange rates

The actual income received locally in Iraq, Lebanon and Iran and costs expended in Iraq, Lebanon and Iran, as audited by local auditors in Lebanon and Iran, 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.

(e) Resources expended

Resources are recognised on an accruals basis in the period in which they are incurred.

- Costs of generating funds comprise the costs associated with attracting voluntary income together with an apportionment of overhead and support costs.
- Charitable activities expenditure comprises direct and those support costs incurred by the charity in carrying out its programme and project work.
- Governance costs relate to the general running of the charity. These include costs associated with constitutional and statutory requirements e.g. trustees meetings, legal and audit fees.

Expenditure incurred on activities falling directly within one cost category is attributed to that category. Expenditure, which involves more than one cost category, is apportioned on a reasonable, justifiable and consistent basis to the cost categories involved e.g. allocating administration costs by staff time.

(f) Tangible fixed assets

Depreciation of fixtures, fittings and office equipment is calculated at 25% on the 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 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 a 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.

(g) Taxation

Provisions for corporation tax and deferred tax are unnecessary, as the company is a registered charity.

(h) Operating leases

Operating lease rentals are charged to the income and expenditure account as incurred.

**THE AMAR INTERNATIONAL CHARITABLE FOUNDATION**  
(A company limited by guarantee)

**NOTES TO THE ACCOUNTS** (continued)  
for the year ended 31st December 2009

2 GRANTS RECEIVED	Unrestricted Funds £	Restricted Funds £	Total 2009 £	Total 2008 £
Grants for Iraq				
- AGFUND	-	-	-	23,521
- Basra Clinics	-	70,668	70,668	211,676
- Irish Aid	-	389,390	389,390	338,840
- UNESCO	-	3,009	3,009	-
- UNFPA	-	110,218	110,218	88,461
- World Bank	-	200,675	200,675	79,934
- Zain	-	389,165	389,165	313,480
- DPP Programme	-	668,184	668,184	217,882
- Heritage Fund	-	31,447	31,447	160,804
- Clinics in Baghdad	-	2,008,759	2,008,759	1,350,865
Other Overseas Grants				
- UNHCR for Afghan refugees	-	-	-	13,223
	-	3,871,515	3,871,515	2,798,686

Government grants of £3,097,780 (2008 £2,280,067) are included in the total above

3 COST OF GENERATING FUNDS	Unrestricted Funds £	Restricted Funds £	Total 2009 £	Total 2008 £
U K staff costs (note 6)	30,862	-	30,862	30,472
Fundraising costs	47,606	-	47,606	63,475
Media relations and website costs	5,306	-	5,306	9,932
	83,774	-	83,774	103,879

4 CHARITABLE ACTIVITIES	Unrestricted Funds £	Restricted Funds £	Total 2009 £	Total 2008 £
Health care *	-	2,743,302	2,743,302	1,608,448
Education and reconciliation *	-	817,656	817,656	325,428
Emergency aid *	-	-	-	314
U K staff costs (note 6)	8,636	229,498	238,134	180,250
Conferences and workshops	-	1,612	1,612	6,826
Operating leases, rent of premises (note 13)	37,375	40,000	77,375	130,154
Administration, travel and subsistence	177,899	1,499	179,398	210,327
Financial assistance and advice	17,498	30,000	47,498	32,598
UK Auditors' remuneration				
Accountancy fees (note 5)	9,250	-	9,250	15,196
	250,658	3,863,567	4,114,225	2,509,541

\* Includes overseas personnel (note 6)

**THE AMAR INTERNATIONAL CHARITABLE FOUNDATION**  
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NOTES TO THE ACCOUNTS (continued)  
for the year ended 31st December 2009

5 GOVERNANCE COSTS	Unrestricted Funds £	Restricted Funds £	Total 2009 £	Total 2008 £
Training and recruitment	-	-	-	6,345
Administration expenses	1,795	-	1,795	-
Consultancy fees	4,678	-	4,678	-
Legal and professional	9,914	-	9,914	3,129
UK Auditors' remuneration				
Audit fees	4,900	-	4,900	4,830
Accountancy fees (note 4)	-	-	-	-
Audit of overseas operations	13,815	-	13,815	11,064
	35,102	-	35,102	25,368

6 STAFF COSTS	Gross 2009 £	Gross 2008 £
<b>U K employees</b>		
Salaries	243,648	190,735
Social security costs	25,348	19,987
	268,996	210,722

<b>Overseas personnel</b>		
Salaries and local taxes	1,302,914	792,922

There were no employees with emoluments above £60,000 during the current or preceding year

The average number of employees during the period was as follows -

	Number	Number
U K administration	9	7
Overseas charitable activities	2,510	2,460

**Trustees**

None of the trustees received any remuneration during the current or preceding year

One trustee (2008 - two) was reimbursed £2,218 (2008 - £4,411) comprising £650 for travel and subsistence (2008 - £3,751) and £1,568 for telephone (2008 - £660)

7 TANGIBLE FIXED ASSETS	Fixtures & Fittings £	Office Equipment £	Total £
<b>Cost</b>			
At 1st January 2009	4,306	13,121	17,427
Additions	-	-	-
At 31st December 2009	4,306	13,121	17,427
<b>Depreciation</b>			
At 1st January 2009	2,000	8,259	10,259
Charge for year	577	1,215	1,792
At 31st December 2009	2,577	9,474	12,051
<b>Net book value at 31st December 2009</b>	<b>1,729</b>	<b>3,647</b>	<b>5,376</b>
<i>Net book value at 31st December 2008</i>	<i>2,306</i>	<i>4,862</i>	<i>7,168</i>

**THE AMAR INTERNATIONAL CHARITABLE FOUNDATION**  
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**NOTES TO THE ACCOUNTS** (continued)  
for the year ended 31st December 2009

8 DEBTORS	2009 £	2008 £
Debtors and prepayments	35,848	22,640
Rent deposit	48,645	48,645
Accrued income	451,475	464,182
	<u>535,968</u>	<u>535,467</u>

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

9 CREDITORS Amounts falling due within one year	2009 £	2008 £
Amounts owing to The AMAR Appeal Trust (note 12)	-	85,059
Rent deposit held for sub-tenant (note 11)	-	24,322
Other taxes and social security costs	14,552	2,300
Accruals and deferred income	50,096	73,893
	<u>64,648</u>	<u>185,574</u>

10 RECONCILIATION OF MOVEMENTS IN TOTAL FUNDS	Balance 1st January 2009 £	Incoming resources for the year £	Outgoing resources for the year £	Transfer between Funds £	Balance 31st December 2009 £
<b>Unrestricted funds</b>					
General fund	140,182	245,972	(279,696)	-	106,458
<b>Restricted funds</b>					
Marsh Arabs of Iraq Fund	24,945	-	-	-	24,945
Iraqi Refugees Fund	92,113	32,725	(126,098)	23,396	22,136
Afghanistan Appeal Fund	40,202	-	-	-	40,202
UNHCR Afghan Refugees Fund	-	-	-	-	-
Zain Fund	858	406,431	(47,192)	(64,432)	295,665
AGFUND Southern Iraq Fund	54,368	-	(6,940)	(26,268)	21,160
Irish Aid Fund	278,739	389,390	(478,828)	80,669	269,970
Baghdad Clinics Fund	770,502	2,008,759	(2,010,655)	-	768,606
Basra Clinics Fund	53,675	70,668	(135,772)	11,429	-
UNFPA Project Fund	20,029	110,218	(114,052)	-	16,195
DPP Fund	101,089	668,184	(765,882)	-	3,391
Heritage Fund	14,862	31,447	(46,139)	-	170
World Bank Fund	9,659	200,675	(194,195)	-	16,139
UNESCO International Literacy Day	-	3,009	(1,611)	(1,398)	-
Lebanon Project Fund	378,932	-	(322,910)	-	56,022
Bam Appeal Fund	23,396	-	-	(23,396)	-
Africa Project Fund	2,111	-	-	-	2,111
	<u>1,865,480</u>	<u>3,921,506</u>	<u>(4,250,274)</u>	<u>-</u>	<u>1,536,712</u>
<b>Total funds</b>	<u>2,005,662</u>	<u>4,167,478</u>	<u>(4,529,970)</u>	<u>-</u>	<u>1,643,170</u>

**THE AMAR INTERNATIONAL CHARITABLE FOUNDATION**  
(A company limited by guarantee)

NOTES TO THE ACCOUNTS (continued)  
for the year ended 31st December 2009

**10 RECONCILIATION OF MOVEMENTS IN TOTAL FUNDS (continued)**

Represented by	<u>Tangible</u> <u>Fixed</u> <u>Assets</u> £	<u>Net</u> <u>Current</u> <u>Assets/(Liabilities)</u> £	<u>Total</u> £
<b>Unrestricted funds</b>			
General Fund	5,376	101,082	106,458
<b>Restricted funds</b>			
Marsh Arabs of Iraq Fund	-	24,945	24,945
Iraqi Refugees Fund	-	22,136	22,136
Afghanistan Appeal Fund	-	40,202	40,202
UNHCR Afghan Refugees Fund	-	-	-
Zain Fund	-	295,665	295,665
AGFUND Southern Iraq Fund	-	21,160	21,160
Irish Aid Fund	-	269,970	269,970
Baghdad Clinics Fund	-	768,606	768,606
Basra Clinics Fund	-	-	-
UNFPA Project Fund	-	16,195	16,195
DPP Fund	-	3,391	3,391
Heritage Fund	-	170	170
World Bank Fund	-	16,139	16,139
Lebanon Project Fund	-	56,022	56,022
Bam Appeal Fund	-	-	-
Africa Project Fund	-	2,111	2,111
	5,376	1,637,794	1,643,170

**Restricted funds**

The 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. Since their return more aid has been received for their welfare.

The Iraqi Refugees Fund was set up with a grant to provide medical and sanitary support for Iraqi refugees in Iran.

The Afghanistan 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.

The UNHCR Afghan Refugees Fund was set up with a grant to provide medical screening and support to Afghan refugees returning to their country.

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

The AGFUND Southern Iraq Fund was set up to provide humanitarian assistance to the people of the southern Iraqi marshlands in the fields of health, education and job creation.

The Irish Aid Fund was set up with a grant from Irish Aid for health rehabilitation in southern Iraq.

The Baghdad Clinics Fund was set up to provide medical services to the local Iraqi people living in Baghdad.

The Basra Clinics Fund was set up to provide medical assistance to the people of Basra.

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

The 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.

The Heritage Fund was set up with a grant to raise awareness of the heritage of the marsh people.

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

The UNESCO International Literacy Day Fund was set up with a grant to promote literacy.

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

The Bam Appeal Fund was set up to help the earthquake victims of the December 2003 disaster.

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

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**THE AMAR INTERNATIONAL CHARITABLE FOUNDATION**  
**(A company limited by guarantee)**

**NOTES TO THE ACCOUNTS** (continued)  
for the year ended 31st December 2009

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**11 RELATED PARTIES**

Two of the charitable company's trustees are also trustees of the Children's High Level Group (CHLG). The CHLG was a sub-tenant of the AMAR International Charitable Foundation until 8th October 2009. The company has recovered 50% of the rental charge for its premises from the CHLG until 8th October 2009.

	2009 £	2008 £
Deposit held due to the CHLG	-	24,322

**12 CONNECTED CHARITY**

During the year a grant was made to the AMAR International Charitable Foundation equivalent to the amount owing to The AMAR Appeal Trust when the Trust was wound up (grant 2008 - £nil). The funds have been fully utilised in support of relevant activities.

At the end of the year the following balances were due to the connected charity

	2009 £	2008 £
Amounts owing to The AMAR Appeal Trust	-	85,059

The AMAR Appeal Trust had similar objects and activities as the company and was under the control of three of the trustees and was administered by the same employees.

**13 FINANCIAL COMMITMENTS**

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

	2009 £	2008 £
Land and buildings -		
Expiring over five years	133,190	108,330

Until 8th October 2009 the company recovered 50% of this payment from its sub-tenant.

**14 STATUS OF COMPANY**

The company is a charitable company limited by guarantee without share capital. The maximum liability of the members in the event of winding up is limited to £1 each.