

Company registration number: 03066579

Charity registration number: 1047432

# The AMAR International Charitable Foundation

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2017

Field Sullivan Limited  
70 Royal Hill  
Greenwich  
SE10 8RF



# **The AMAR International Charitable Foundation**

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## **The AMAR International Charitable Foundation**

### **Reference and Administrative Details**

<b>Charity name</b>	The AMAR International Charitable Foundation		
<b>Charity registration number</b>	1047432		
<b>Company registration number</b>	03066579		
<b>Principal office</b>	Westminster Tower 3 Albert Embankment London SE1 7SP		
<b>Registered office</b>	Aquila House Waterloo Lane Chelmsford Essex CM1 1BN		
<b>Trustees</b>	Baroness Nicholson Winterbourne (Chairman)	of	
	Dr Kazem Behbehani		(resigned 29 November 2017)
	Dr Theodore Zeldin		
	Damon Parker		
	Christopher Straub		(resigned 4 May 2017)
	James Clarke		(resigned 25 May 2017)
	Hayder Hassan		
	Chris Frost		(resigned 27 February 2018)
	Mohammed Charchafchi		
	Dr Edmund Newell		(appointed 19 January 2017)
	Dr Alistair Redfern		(appointed 4 May 2017)
	David Kerr		(appointed 29 November 2017)
	Sharlene Hawkes		(appointed 4 May 2017)
	Francesco Boardman		(appointed 16 March 2018)

**The AMAR International Charitable Foundation**  
**Reference and Administrative Details**

<b>Solicitor</b>	Harcus Sinclair 3 Lincoln's Inn Fields London WC2A 3AA
<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>Auditor</b>	Field Sullivan Limited 70 Royal Hill Greenwich SE10 8RF
<b>Accountants</b>	Rickard Luckin Ltd Aquila House Waterloo Lane Chemsford Essex CM1 1BN
<b>Hon. High Representative (Lebanon)</b>	Professor Hareth Boustany
<b>Hon. Legal Adviser (Lebanon)</b>	Fawzi T Metni
<b>Secretary</b>	Damon Parker

## **The AMAR International Charitable Foundation**

### **Trustees' Report**

#### **STATEMENT**

The Trustees present the twenty-first report and financial statements of the company for the year ended 31st December 2017 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 (FRS102). 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 as described in its memorandum and articles of association. Trustees are recruited based upon The AMAR International Charitable Foundation's (AMAR's) fields of work and appointed by vote. All Trustees give their time voluntarily and receive no benefits from the charity.

The risks to which the charity is exposed, as identified by the trustees, have been reviewed and systems have or are in the process of being established to mitigate those risks. The major risks incurred are in respect of:

- staff operating in areas where there may be a threat to their personal security or general wellbeing;
- financial risks linked to the current social and economic situations.

#### **OBJECTIVES AND ACTIVITIES**

AMAR's key objective is the provision of public health and education, including training, to populations under stress or who have been previously underserved. AMAR's purpose is to improve the quality of life and provide hope for those whom it serves and to enable a high quality of public service by the local and national authorities. AMAR's main focus of activities during the year remained in the Federal Republic of Iraq whilst it continued to develop its long-term response to the needs of the people of the Republic of Lebanon.

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 2011.

#### **ACHIEVEMENTS AND PERFORMANCE**

In Iraq, AMAR's health care development work focused upon primary health care at the local level. This included training of primary health staff at all levels, the delivery of preventative and curative services and the provision of public health education for local community members. Education services were provided children and adults alongside vocational and skills training.

The crisis in Iraq which erupted so dramatically during the summer of 2014 led to an immediate and strong response from AMAR which has continued throughout 2017. During 2017, AMAR increased its health clinic specifically for IDP's to 6. These centres provide an enhanced range of family and community preventative and curative health care services. Four training centres have also been funded (including two constructed) and are now operated by AMAR during the same period. The centres provide a range of training courses (literacy and numeracy, English, IT, sewing, hairdressing,) and also activities, such as chess.

## **The AMAR International Charitable Foundation**

### **Trustees' Report**

In 2017, AMAR created an emergency appeal and sought funding from a variety of sources to secure this work on a longer term basis than traditional sources of humanitarian aid allow. The partnership and funding support from LDS Charities has also been very important part of AMAR's response to the crisis in Iraq. Subject to funding constraints, AMAR will continue to provide funding to run these services throughout 2018 and, dependent on available finances, also plans to open further clinics and education centres as the situation develops in Northern Iraq and Kurdistan.

During 2017, Zain Telecommunications Iraq has remained AMARs most important corporate donor. Their support enables all AMAR's projects to operate efficiently. AMAR's partnerships with Shell Iraq Petroleum Development and Rumaila Oil Company have continued with numerous projects supporting health and education for the population around the oilfield. During 2017, AMAR continued its programme of rehabilitation and construction of health, education, recreation and water facilities for the benefit of the local population.

AMAR benefited from the continued professional and financial support of various institutional organisations throughout the year, and remains grateful to UNDP, UNESCO and UNFPA especially among the various UN agencies and international institutions who contributed partnership, expert guidance and support.

In Lebanon, AMAR continued to develop its response to the considerable public health needs of the population through delivery of a public health care information programme. AMAR is also developing an important drugs awareness and education campaign.

All activities in Iraq and Lebanon were supported strongly by, and delivered in close partnership and cooperation with, national government and local health, education and other relevant authorities.

#### **FINANCIAL REVIEW**

AMAR's policy remains 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, corporate and institutional donors as well as from UN agencies and other international institutions. Details of incoming resources and resources expended are given in the Statement of Financial Activities on Page 8.

The funding of all AMAR services remains a challenge particularly for the emergency relief work in the camps and for IDPs everywhere as little funding is available from the UN and other governments.

#### **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. Although the general reserves, as detailed in the financial statements, are lower than the target level, the actions taken over the last few years has enabled AMAR to continue to provide the greatest charitable support possible whilst at the same time gradually building its general reserves. The trustees acknowledge the low level of reserves but are of the opinion that reserves are acceptable to support ongoing activities. Any general reserves in excess of the stated policy will be made available for use for charitable activities.

## **The AMAR International Charitable Foundation**

### **Trustees' Report**

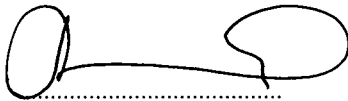
#### **PLANS FOR FUTURE PERIODS**

AMAR will remain heavily involved in the response to the crisis in Iraq and will continue to identify additional ways to help those affected. In addition, AMAR will continue providing development projects around the country which focus upon long term capacity-building and institution-building in public health and education in Iraq. Elsewhere in the Middle East, AMAR will continue its presence in Lebanon and, as the political and security situations improve, give active consideration to working in Yemen, Syria and Iran. AMAR is also exploring the possibility of working in Africa with a number of partners.

#### **Small company provisions**

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board and signed on its behalf by:



Baroness Nicholson of Winterbourne (Chairman)  
Trustee

Date: 27-9-18

**The AMAR International Charitable Foundation**  
**Trustees' Responsibilities in relation to the Financial Statements**

The trustees (who are also directors of The AMAR International Charitable Foundation for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and the 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 income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps 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.



## **Independent Auditors' Report to the Trustees of The AMAR International Charitable Foundation**

### **Opinion**

We have audited the financial statements of The AMAR International Charitable Foundation (the 'charitable company') for the year ended 31 December 2017 which comprise Statement of financial activities, balance sheet, cash flow statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

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 2017 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; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## **Independent Auditors' Report to the Trustees of The AMAR International Charitable Foundation**

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### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for company law purposes, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the and the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which 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' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page. 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, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**Independent Auditors' Report to the Trustees of  
The AMAR International Charitable Foundation**

..... continued

**Use of our report**

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.

  
Field Sullivan Limited

70 Royal Hill  
Greenwich  
SE10 8RF

Date: 25/8/18

Field Sullivan Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

**The AMAR International Charitable Foundation**

**Statement of Financial Activities (including Income and Expenditure Account) for the Year  
Ended 31 December 2017**

		Unrestricted Funds	Restricted Funds	Total Funds 2017	Total Funds 2016
	Note	£	£	£	£
<b>Incoming resources</b>					
Incoming resources from generated funds					
Voluntary income	2	558,226	8,525,997	9,084,223	5,308,159
Activities for generating funds	3	20,086	149,216	169,302	42,844
Investment income	4	2,299	-	2,299	4,606
Incoming resources from charitable activities	5	66,653	150	66,803	389,940
Total incoming resources		<u>647,264</u>	<u>8,675,363</u>	<u>9,322,627</u>	<u>5,745,549</u>
<b>Resources expended</b>					
Costs of generating funds					
Fundraising trading: cost of goods sold and other costs	6	163,189	-	163,189	137,270
Charitable activities	6	306,702	7,768,692	8,075,394	7,805,206
Total resources expended		<u>469,891</u>	<u>7,768,692</u>	<u>8,238,583</u>	<u>7,942,476</u>
Net income/(expenditure) before transfers		177,373	906,671	1,084,044	(2,196,927)
<b>Transfers</b>					
Gross transfers between funds		<u>(137,516)</u>	<u>137,516</u>	<u>-</u>	<u>-</u>
Net movements in funds		39,857	1,044,187	1,084,044	(2,196,927)
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>64,901</u>	<u>2,015,171</u>	<u>2,080,072</u>	<u>4,276,999</u>
Total funds carried forward		<u>104,758</u>	<u>3,059,358</u>	<u>3,164,116</u>	<u>2,080,072</u>

The notes on pages 13 to 31 form an integral part of these financial statements.

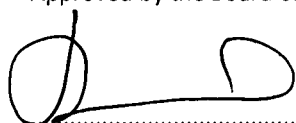
**The AMAR International Charitable Foundation (Registration number: 03066579)**

**Balance Sheet as at 31 December 2017**

		2017		2016	
	Note	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	10		115,378		144,068
<b>Current assets</b>					
Debtors	11	1,947,604		1,408,491	
Cash at bank and in hand		<u>1,921,802</u>		<u>1,189,987</u>	
		3,869,406		2,598,478	
<b>Creditors: Amounts falling due within one year</b>	12	<u>(820,668)</u>		<u>(662,474)</u>	
<b>Net current assets</b>			<u>3,048,738</u>		<u>1,936,004</u>
<b>Net assets</b>			<u><u>3,164,116</u></u>		<u><u>2,080,072</u></u>
<b>The funds of the charity:</b>					
<b>Restricted funds</b>			3,059,358		2,015,171
<b>Unrestricted funds</b>					
Unrestricted income funds			<u>104,758</u>		<u>64,901</u>
<b>Total charity funds</b>			<u><u>3,164,116</u></u>		<u><u>2,080,072</u></u>

These financial statements have 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.

Approved by the Board on 27-9-18 and signed on its behalf by:



Baroness Nicholson of Winterbourne (Chairman)  
Trustee

The notes on pages 13 to 31 form an integral part of these financial statements.

**The AMAR International Charitable Foundation**  
**Cash Flow Statement for the Year Ended 31 December 2017**

		2017	2016
	Note	£	£
Net cash flow from operating activities	17	741,503	(2,254,245)
Returns on investment and servicing of finance	16	2,299	4,606
Purchase of tangible fixed assets		(11,987)	(130,312)
<b>Increase/(decrease) in cash</b>		<u>731,815</u>	<u>(2,379,952)</u>

The notes on pages 13 to 31 form an integral part of these financial statements.

## **The AMAR International Charitable Foundation**

### **Notes to the Financial Statements for the Year Ended 31 December 2017**

#### **1 Accounting policies**

##### **Statutory information**

The charity is a private company limited by guarantee with no share capital, domiciled in England and Wales, registration number 03066579. In the event of the charity being wound up the liability in respect of the guarantee is restricted to £1 per member of the company.

The address of the registered office is Aquila House, Waterloo Lane, Chelmsford, Essex, CM1 1BN.

These financial statements were authorised for issue by the board on \_\_\_\_\_

The charity meets the definition of a public benefit entity under FRS 102.

The presentation currency is £ sterling.

##### **Basis of preparation**

The financial statements have been prepared under the historical cost convention, Companies Act 2006, Charities Act 2011 and the Charities Statement of Recommended Practice (FRS102). The Trustees have evaluated the funding and operating activities and reserves position and have no material uncertainties about the Charity's ability to continue as a going concern.

##### **Fund accounting policy**

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

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 19.

##### **Incoming resources**

Voluntary income including donations and grants that provide core funding or are of a general nature is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income derived from events is recognised as earned (that is, as the related goods or services are provided).

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

**The AMAR International Charitable Foundation**  
**Notes to the Financial Statements for the Year Ended 31 December 2017**

..... continued

**Resources expended**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs of trading for fundraising purposes.

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.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

**Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

**Trade creditors**

Trade creditors are obligations pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.



## **The AMAR International Charitable Foundation**

### **Notes to the Financial Statements for the Year Ended 31 December 2017**

..... continued

#### **Fixed assets**

Individual fixed assets costing £1000 or more are initially recorded at cost.

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.

#### **Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Leasehold and other interests in land and buildings	Over 46 months
Fixtures, fittings and equipment	25% reducing balance basis

#### **Distribution to overseas programme 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.

#### **Operating leases**

Rentals payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term.

#### **Pensions**

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

**The AMAR International Charitable Foundation**  
**Notes to the Financial Statements for the Year Ended 31 December 2017**

..... continued

**2 Voluntary income**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £	Total Funds 2016 £
<b>Donations and legacies</b>				
Appeals and donations	383,357	920,370	1,303,727	373,011
<b>Grants</b>				
Grants and donations for Iraq programmes	174,869	7,605,627	7,780,496	4,935,148
	<u>558,226</u>	<u>8,525,997</u>	<u>9,084,223</u>	<u>5,308,159</u>

**3 Activities for generating funds**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £	Total Funds 2016 £
<b>Operating activities</b>				
Fundraising events	<u>20,086</u>	<u>149,216</u>	<u>169,302</u>	<u>42,844</u>

**4 Investment income**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £	Total Funds 2016 £
Interest on cash deposits	<u>2,299</u>	<u>-</u>	<u>2,299</u>	<u>4,606</u>

**The AMAR International Charitable Foundation**  
**Notes to the Financial Statements for the Year Ended 31 December 2017**

..... continued

**5 Incoming resources from charitable activities**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £	Total Funds 2016 £
<b>Charitable activities</b>				
Fundraising events	-	150	150	-
Rent and charges receivable	66,653	-	66,653	88,283
(Profit)/loss on foreign currency	-	-	-	301,657
	<u>66,653</u>	<u>150</u>	<u>66,803</u>	<u>389,940</u>

**The AMAR International Charitable Foundation**  
**Notes to the Financial Statements for the Year Ended 31 December 2017**

..... continued

**6 Total resources expended**

	Operating activities	Charitable activities	Total 2017	Total 2016
	£	£	£	£
<b>Direct costs</b>				
Fundraising costs	116,560	-	116,560	66,201
(Profit)/loss on foreign currency	-	208,630	208,630	-
UK staff cost	41,548	508,571	550,119	637,137
Staff NIC (Employers)	4,201	45,427	49,628	61,635
Staff pensions	880	12,553	13,433	17,949
Conferences and workshops	-	69,442	69,442	84,549
Health care	-	3,067,332	3,067,332	1,774,195
Education and reconciliation	-	1,781,589	1,781,589	3,376,604
Other aid	-	1,293,242	1,293,242	755,623
Operating leases, rent of premises	-	227,555	227,555	201,225
Administration, travel and subsistence	-	229,446	229,446	299,965
Financial assistance and advice	-	65,747	65,747	47,375
Iraq office costs	-	522,610	522,610	458,467
The audit of the charity's annual accounts	-	6,200	6,200	6,200
Auditors' remuneration - non audit work	-	1,600	1,600	1,600
Audit of overseas operation	-	22,350	22,350	21,066
Legal and professional fees	-	1,852	1,852	538
Emergency aid	-	11,248	11,248	132,147
	<u>163,189</u>	<u>8,075,394</u>	<u>8,238,583</u>	<u>7,942,476</u>

**7 Trustees' remuneration and expenses**

No trustees received any remuneration during the current or preceding year.

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 (2016:nil)

**The AMAR International Charitable Foundation**  
**Notes to the Financial Statements for the Year Ended 31 December 2017**

..... continued

**8 Net expenditure/(income)**

Net expenditure/(income) is stated after charging/(crediting):

	2017		2016	
	£	£	£	£
Auditors' remuneration - audit services		6,200		6,200
Foreign currency losses/(gains)		208,630		(301,657)
		<u>214,830</u>		<u>(295,457)</u>

**The AMAR International Charitable Foundation**  
**Notes to the Financial Statements for the Year Ended 31 December 2017**

..... continued

**9 Employees' remuneration**

The average number of persons employed by the charity (including trustees) during the year, analysed by category, was as follows:

	2017 No.	2016 No.
Overseas charitable activities	85	50
UK administration	15	15
	<u>100</u>	<u>65</u>

The aggregate payroll costs of these persons were as follows:

	2017 £	2016 £
Wages and salaries	619,561	721,686
Social security	49,628	61,635
Other pension costs	13,433	17,949
	<u>682,622</u>	<u>801,270</u>

**Senior employees**

During the year, the number of senior employees who received emoluments falling within the following ranges was:

	2017 No.	2016 No.
£60,000 - £70,000	2	1
£90,001 - £100,000	-	1
	<u>2</u>	<u>2</u>

During the year, defined contribution pension contributions on behalf of these staff amounted to £nil (2016 - £nil).

In addition to the above employees, AMAR's charitable activities are provided by a further 583 (2016 - 663) Iraqi nationals who, not being employees, are, however, in receipt of a stipend to cover their expenses incurred in relation to the work they carry out.

**The AMAR International Charitable Foundation**  
**Notes to the Financial Statements for the Year Ended 31 December 2017**

..... continued

**10 Tangible fixed assets**

	Long leasehold and other interests in land and buildings £	Fixtures, fittings and equipment £	Total £
<b>Cost</b>			
As at 1 January 2017	101,066	97,913	198,979
Additions	1,423	10,564	11,987
As at 31 December 2017	<u>102,489</u>	<u>108,477</u>	<u>210,966</u>
<b>Depreciation</b>			
As at 1 January 2017	2,196	52,715	54,911
Charge for the year	26,736	13,941	40,677
As at 31 December 2017	<u>28,932</u>	<u>66,656</u>	<u>95,588</u>
<b>Net book value</b>			
As at 31 December 2017	<u>73,557</u>	<u>41,821</u>	<u>115,378</u>
As at 31 December 2016	<u>98,870</u>	<u>45,198</u>	<u>144,068</u>

**11 Debtors**

	2017 £	2016 £
Trade debtors	1,284,894	854,593
Amounts from subsidiary and associated undertakings	7,582	6,846
Other debtors	223,784	127,121
Prepayments and accrued income	431,344	419,931
	<u>1,947,604</u>	<u>1,408,491</u>

**The AMAR International Charitable Foundation**  
**Notes to the Financial Statements for the Year Ended 31 December 2017**

..... continued

**12 Creditors: Amounts falling due within one year**

	2017	2016
	£	£
Trade creditors	636,243	529,908
Other creditors	7,223	14,285
Accruals and deferred income	177,202	118,281
	<u>820,668</u>	<u>662,474</u>

**13 Members' liability**

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

**14 Operating lease commitments**

As at 31 December 2017 the charity had annual commitments under non-cancellable operating leases as follows:

Operating leases which expire:

	Land and Buildings
	2017
	£
Within two and five years	<u>148,800</u>
	<u>193,074</u>

**15 Pension scheme**

**Defined contribution pension scheme**

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £13,433 (2016 - £17,949).

There were no outstanding or prepaid contributions at either the beginning or end of the financial year.



**The AMAR International Charitable Foundation**  
**Notes to the Financial Statements for the Year Ended 31 December 2017**

..... continued

**16 Analysis of cash flows**

	2017 £	2016 £
<b>Returns on investment and servicing of finance</b>		
Interest received	<u>2,299</u>	<u>4,606</u>

**17 Reconciliation of net movements in funds to operating cash flows**

	2017 £	2016 £
Net incoming/(outgoing) resources	1,084,044	(2,196,927)
Investment income	(2,299)	(4,606)
Depreciation, amortisation and impairment charges	40,676	7,708
Increase in debtors	(539,113)	(213,950)
Increase in creditors	<u>158,195</u>	<u>153,530</u>
<b>Net cash inflow/(outflow) from operating activities</b>	<u><u>741,503</u></u>	<u><u>(2,254,245)</u></u>

**The AMAR International Charitable Foundation**  
**Notes to the Financial Statements for the Year Ended 31 December 2017**

..... continued

**18 Related parties**

**Controlling entity**

The charity is controlled by its trustees.

**Related Party transactions**

Baroness 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 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 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 26 January 2010. During the year The AMAR International Charitable Foundation incurred costs on behalf of AMAR US. 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.

	2017	2016
Staff services and overheads charged to;		
ACHLG	-	-
IBBC	39,481	60,715
AMAR US	27,171	30,264
	<u>66,652</u>	<u>90,979</u>
Due at the year end from -		
ACHLG	-	-
IBBC	7,582	6,846
AMAR US	201,074	52,489
	<u>208,656</u>	<u>59,335</u>
Due at the year end to -		
ACHLG	<u>-</u>	<u>-</u>

**The AMAR International Charitable Foundation**

**Notes to the Financial Statements for the Year Ended 31 December 2017**

..... continued

**19 Analysis of funds**

	At 1 January 2017	Incoming resources	Resources expended	Transfers	At 31 December 2017
	£	£	£	£	£
<b>General Funds</b>					
Unrestricted income fund	64,901	647,264	(469,891)	(137,516)	104,758
<b>Restricted Funds</b>					
Vitol / Penny Appeal	65,708	30,766	(176,153)	79,679	-
Harbourne - Garden	-	32,000	(8,809)	-	23,191
Iranian Refugees	-	6,400	-	-	6,400
NI Group fund	62,045	-	(31,514)	-	30,531
IDP Camps - Crescent Petroleum & Dana Gas	-	233,642	(233,642)	-	-
State of Kuwait fund	1,197,154	1,969,797	(1,355,358)	-	1,811,593
IDP camps - UNOCHA	-	199,894	(151,504)	(25,193)	23,197
New Lebanon fund	-	150	(19,427)	19,277	-
Water in schools - Mitsubishi	-	24,375	(6,381)	-	17,994
Rebuilding lives - book	-	50,000	(55,000)	5,000	-
Garda WHVs fund	390	4,682	(19,827)	14,755	-
Zain fund	-	483,352	(523,571)	40,219	-
Shell Company fund - Al Nashwar	-	74,992	(74,992)	-	-
Shell Company fund - Women Volunteers	-	65,802	(65,802)	-	-
ROO - Vocational	-	619,577	(619,577)	-	-
ROO- Health	-	130,964	(144,416)	13,452	-
ROO - Infrastructure	-	1,654,658	(988,332)	-	666,326
ROO - Recreational park	83,597	226,954	(321,154)	10,603	-
Yemen fund	69,740	-	(6,013)	-	63,727
Emergency Appeal	20,561	105,888	(193,762)	67,313	-
EU - CRD	107,922	218,924	(326,846)	-	-
Olive Group	6,762	52,167	(58,929)	-	-
Ramadan	-	12,376	(12,376)	-	-
US Office - Conduit Funding	54,001	402,461	(346,741)	(40,219)	69,502
US Office - Invest	-	461,890	(489,429)	27,539	-

**The AMAR International Charitable Foundation**

**Notes to the Financial Statements for the Year Ended 31 December 2017**

..... continued

US Office - Escaping Darkness	102,475	465,649	(591,554)	37,247	13,817
ROO - Mobile Health Centre	89,170	60,897	(150,067)	-	-
Escaping Darkness Appeal	50,739	-	(26,172)	(24,567)	-
IDP Camp - Mosul	-	339,039	(195,391)	-	143,648
Yazidi support fund	4,247	-	-	-	4,247
ROO - Others	-	344,100	(320,045)	(24,055)	-
LDS Conference	-	38,904	(38,904)	-	-
LDS Medical and Training 2	100,660	400,270	(236,749)	(78,996)	185,185
LDS Infection Control	-	(4,155)	(11,307)	15,462	-
	<u>2,015,171</u>	<u>8,675,363</u>	<u>(7,768,692)</u>	<u>137,516</u>	<u>3,059,358</u>
	<u>2,080,072</u>	<u>9,322,627</u>	<u>(8,238,583)</u>	<u>-</u>	<u>3,164,116</u>

## **The AMAR International Charitable Foundation**

### **Notes to the Financial Statements for the Year Ended 31 December 2017**

..... continued

Emergency Appeal Fund was set up by UK fundraising and was used to support AMAR's emergency humanitarian response to the activities of IS in Iraq and the ensure displacement of vast numbers of IDPs.

Garda World Fund was set up to cover cost of provision of one health post and 20 Women Health Volunteers to provide health care services in Iraq.

Lebanon Fund and New Lebanon fund was set up towards cost of providing humanitarian services like health care and education for Lebanese people.

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

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.

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.

Ramadan Food Boxes - This project was set up to distribute 517 food parcels to vulnerable and IDP families in Baghdad and Basra Province during Ramadan 2015.

Olive Group - This project was set up to provide football and life skills training to 600 children in schools in the Al-Dayer district of Basra province.

Shell Al Nashwar - This project was set up to improve education for girls in Al-Nashwa via the construction of an 18 classroom girls school, community council for girls education and awareness raising campaign.

Escaping Darkness fund was set up to provide psychological support to displaced people in Northern Iraq.

US Office conduit fund was set up to reflect projects funded and managed directly by AMAR International Charitable Foundation in the United States (AMAR US).

Vitol/Penny Appeal was set up to create and operate a health facility in the Zelikan (now Qaymawa) IDP camp.

LDS Medical and training 2 - LDS Medical and Training was set up to enable medical and training facilities in IDP camps to be refurbished and operated.

EU - CRD - Combating Religious Discrimination Fund is funded by EU via EIDHR and was established to combat all forms of discrimination on the grounds of religion and belief (or non belief) in order to reduce on going social, economic and political division in Southern Iraq.

## **The AMAR International Charitable Foundation**

### **Notes to the Financial Statements for the Year Ended 31 December 2017**

..... *continued*

US Office - Escaping Darkness fund was set up to provide psychological support to displaced people in Northern Iraq.

ROO - The recreation park and feasibility study fund was set up to assess if there was a requirement for and the cost of a recreation park in specific locations in Southern Iraq and then construct them as necessary.

The ROO Mobile Health Clinic fund was set up to supply and operate a Mobile Health Clinic.

The ROO Health Feasibility fund was set up to fund the cost of ascertaining what the additional health support requirements were in designated areas with a view to targeting future funding.

The Yazidi support fund was originally set up to provide medical support to 2 Yazidi women initially - with a view to expanding the numbers benefitting should funding permit.

The ROO Others fund was set up to support numerous smaller scale but essential projects – e.g the rehabilitation of a house that had been burnt down.

The LDS Infection Control project was set up to provide essential medical hygiene training to improve infection control within medical facilities in Iraq.

Harbourne Garden fund was set up so that children would be able to have the experience of horticulture activities.

Iranian Refugees fund was set up to collect donations to assist Iranian refugees or re-establish charitable activities in Iran.

IDP camps (Crescent Petroleum & Dana Gas) fund was set up to provide healthcare services to IDPs in the Khanke camp.

IDP camps (UNOCHA) fund was set up to account for funding received from UNOCHA and the relevant expenditure on the provision of healthcare services to IDPs in 3 specified camps.

Water in School (Mitsubishi) fund was set up to provide drinkable water in schools.

Rebuilding Lives book fund was set up to enable a book providing a pictorial history of AMAR's first 25 years to be produced for distribution.

Shell Company Fund (Women Volunteers) fund was set up to enable WHV's to provide health education service in specified areas.

ROO Vocational fund was set up to provide employment to unskilled and semi-skilled workers from Qarmat Ali Water Treatment Plant community.

ROO Infrastructure fund was set up to enable the improvement of infrastructure (such as roads and lighting) to take place.

**The AMAR International Charitable Foundation**

**Notes to the Financial Statements for the Year Ended 31 December 2017**

..... *continued*

US Office – INVEST fund was set up to deliver vocational training to displaced people through dedicated centres in northern and central Iraq.

IDP camps (Mosul) fund was set up to provide healthcare services to IDPs in the Mosul.

LDS Conference fund was set up to reflect the sponsorship by LDS Charities of the conference on tackling Religious Persecution with the aim of bringing the issue of religious discrimination in Iraq to a wider audience.

**The AMAR International Charitable Foundation**  
**Notes to the Financial Statements for the Year Ended 31 December 2017**

..... *continued*

**20     Transfers**

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



**The AMAR International Charitable Foundation**

**Notes to the Financial Statements for the Year Ended 31 December 2017**

..... continued

**21 Net assets by fund**

	Unrestricted Funds	Restricted Funds	Total Funds 2017	Total Funds 2016
	£	£	£	£
Tangible assets	115,378	-	115,378	144,068
Current assets	737,663	3,131,743	3,869,406	2,598,478
Creditors: Amounts falling due within one year	(748,283)	(72,385)	(820,668)	(662,474)
Net assets	<u>104,758</u>	<u>3,059,358</u>	<u>3,164,116</u>	<u>2,080,072</u>

**21.1 Analysis of 2016 SOFA**

	Unrestricted £	Restricted £	Total £
<b>Incoming resources</b>			
<i>Incoming resources from generated funds</i>			
Voluntary Income	89,405	5,218,754	5,308,159
Activities for generating funds	42,844	-	42,844
Investment income	4,606	-	4,606
Incoming resources from charitable activities	94,877	295,063	389,940
Total incoming resources	<u>231,732</u>	<u>5,513,817</u>	<u>5,745,549</u>
<b>Resources expended</b>			
<i>Costs of generating funds</i>			
Costs of generating voluntary income	-	137,270	137,270
Charitable activities	100,015	7,705,191	7,805,206
Governance costs	-	-	-
Total resources expended	<u>100,015</u>	<u>7,842,461</u>	<u>7,942,476</u>
Net expenditure before transfers	<u>131,717</u>	<u>(2,328,644)</u>	<u>(2,196,927)</u>
<b>Transfers</b>			
Gross transfers between funds	(84,285)	84,285	-
Net movements in funds	<u>47,432</u>	<u>(2,244,359)</u>	<u>(2,196,927)</u>
<b>Reconciliation of funds</b>			
Total funds brought forward	<u>17,469</u>	<u>4,259,530</u>	<u>4,276,999</u>
Total funds carried forward	<u>64,901</u>	<u>2,015,171</u>	<u>2,080,072</u>