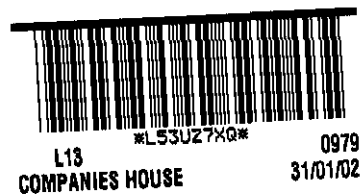


**THE AMAR INTERNATIONAL CHARITABLE FOUNDATION  
ACCOUNTS  
FOR THE YEAR ENDED  
31st DECEMBER 2000**

Registered Charity No: 1047432

Registered Company No: 3066579



**Cocke, Vellacott & Hill**  
Chartered Accountants  
Unit 9 Dock Offices, Surrey Quays Road  
Surrey Quays, London, SE16 2XU

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# THE AMAR INTERNATIONAL CHARITABLE FOUNDATION

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

**TRUSTEES, OFFICERS AND PROFESSIONAL ADVISERS**

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**Trustees:**

Baroness Nicholson  
of Winterbourne, MEP (Chairman)  
Mr. David Suratgar  
Mr. Anthony Rowsell, FRCS  
Mr. Jonathan Taylor  
Dr. Theodore Zeldin

**Secretary:**

Mr. Timothy Taylor

**Registered Office:**

16 Old Bailey  
LONDON  
EC4M 7EG

**Business Address:**

2 Vincent Street  
LONDON  
SW1P 4LD

**Company Number:**

3066579

**Registered Charity Number:**

1047432

**Bankers:**

National Westminster Bank PLC  
Bridge Street  
Hatherleigh  
Okehampton  
DEVON  
EX20 3HZ

Clydesdale Bank PLC  
91 Gresham Street  
LONDON  
EC2V 7BL

**Solicitors:**

Withers  
16 Old Bailey  
LONDON  
EC4M 7EG

**Auditors:**

Cocke, Vellacott & Hill  
Unit 9 Dock Offices  
Surrey Quays Road  
Surrey Quays  
LONDON  
SE16 2XU

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

**REPORT OF THE TRUSTEES**  
for the year ended 31st December 2000

The Trustees present the fifth report and financial statements of the company for the year ended 31st December 2000 which comply with current statutory requirements and the requirements of the charity's governing instrument.

The company was incorporated under the Companies Act 1985 on 9th June 1995 in England and Wales. 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.

**Principal activity**

The principal activity of the company is to relieve poverty, distress or suffering by appropriate charitable (whether medical, rehabilitative, financial or other) assistance in any part of the world by the provision of aid to the needy whether victims of breaches of human rights, of any public calamity (including famine earthquake or pestilence), of war or civil disturbance, of the immediate or continuing effects of lack of natural or other resources, or of any other cause of poverty, distress or suffering; and to promote education by appropriate charitable assistance in any part of the world including the establishment maintenance and development of schools, training centres or any educational establishment or education programme.

**Review of activities and future developments**

The AMAR International Charitable Foundation had received donations of £15,318 from the general public through the various appeals launched by the company. In addition grants of £686,023 were received in the year.

The main work of the charity is concerned with providing aid to the Iraqi refugees in Iran. The four main programmes are emergency supplies, medical care, provision of clean water and sanitation, and primary and secondary education.

During 2000 the Foundation successfully implemented the project funded by the Department for International Development (DFID). A seventh clinic was opened in Muthari camp and there were 150,000 medical consultations. Several sanitary engineering projects were completed, including clean water supply and distribution.

A grant of £98,721 was received from the Irish Department of Foreign Affairs for food distribution and education and was fully expended during the year under review.

The sanitation project funded by The National Lottery Charities Board (NCLB) was completed in the year under review.

The Foundation has obtained funding for a study project on the drainage and destruction of the marshlands in southern Iraq. The final report is expected in 2001 and a conference on the subject is expected in 2001 in order to seek a better understanding of this disaster.

The results are as per the statement of financial activities on page 5. A deficit of £60,014 has been reported for the year under review. This amount was transferred from the General Fund and restricted trust funds.

The Trustees expect to continue their projects with Iraqi refugees in Iran in the current year and have already secured a second grant from The National Lottery Charities Board. Further grants are being sought from DFID and the UNESCO / AGFUND as well as a variety of other funding sources.

**Trustees**

The Trustees who are also the directors of the company 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, MEP (Chairman)	
Mr. David Suratgar	Mr. Anthony Rowsell, FRCS (Vice Chairman)
Dr. Theodore Zeldin	Mr. Jonathan Taylor
Mr. Ayoub-Farid M. Saab	(appointed 21st July 2000)

Following the end of the year Mr. Ayoub-Farid M. Saab resigned on 25th July 2001.

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

**REPORT OF THE TRUSTEES (continued)**  
for the year ended 31st December 2000

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**Trustees' responsibility for the financial statements**

The Trustees are required by company law to prepare financial statements for each financial year which 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 company 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 1985. 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.

**Connected Charity**

The AMAR Appeal Trust is a connected charity and has similar objects and activities as The AMAR International Charitable Foundation. The charities are under the control of the same trustees and are administered by the same employees from the same business address at 2 Vincent Street, London, SW1P 4LD. During the year there were various cash transfers between the charities. There were £6,221 grants (1999 - £Nil) from The AMAR Appeal Trust to The AMAR International Charitable Foundation. More details are given in note 11 to the accounts.

**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



Baroness Nicholson of Winterbourne  
Trustee

29th October 2001

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**THE AMAR INTERNATIONAL CHARITABLE FOUNDATION**

**(a company limited by guarantee)**

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

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We have audited the financial statements on pages 5 to 11 which have been prepared under the historical cost convention and the accounting policies set out on page 7.

**Respective responsibilities of trustees and auditors**

As described on page 3 the trustees who are also directors for the purposes of company law are responsible for the preparation of financial statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

**Basis of opinion**

We conducted our audit in accordance with Auditing Standards 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 judgements 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 mis-statement, 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.

**Opinion**

In our opinion the financial statements give a true and fair view of the state of the charitable company's affairs as at 31st December 2000 and of its incoming resources and application of resources, including its income and expenditure, for the period then ended and have been properly prepared in accordance with the Companies Act 1985.

Unit 9 Dock Offices  
Surrey Quays Road  
LONDON  
SE16 2XU

30th November 2001

  
COCKE, VELLACOTT & HILL  
Registered Auditors  
Chartered Accountants

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

**STATEMENT OF FINANCIAL ACTIVITIES**  
for the year ended 31st December 2000

	<u>Notes</u>	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total</u> <u>Funds</u> £	<u>1999</u> £
<b>Income and Expenditure</b>					
<b>Incoming resources</b>					
Donations	1(a)	15,318	-	15,318	13,264
Gifts in kind	1(c)	-	-	-	13,000
Grants	2	70,340	615,683	686,023	390,123
Bank interest receivable		3,530	2	3,532	4,905
Income from abroad	1(f)	-	-	-	123,465
Other income		6,783	-	6,783	-
<b>Total incoming resources</b>		<b>95,971</b>	<b>615,685</b>	<b>711,656</b>	<b>544,757</b>
<b>Resources expended</b>					
Direct charitable expenditure	3	58,853	625,204	684,057	358,927
Fundraising and publicity	4	475	-	475	10,640
Management and administration	5	81,720	5,418	87,138	97,315
Recharge of expenses to AMAR Appeal Trust Fund	11	(6,221)	6,221	-	-
<b>Total resources expended</b>		<b>134,827</b>	<b>636,843</b>	<b>771,670</b>	<b>466,882</b>
<b>Net incoming (outgoing) resources for the year before transfers</b>		<b>(38,856)</b>	<b>(21,158)</b>	<b>(60,014)</b>	<b>77,875</b>
Transfers between funds		-	-	-	-
<b>Net (outgoing) incoming resources</b>		<b>(38,856)</b>	<b>(21,158)</b>	<b>(60,014)</b>	<b>77,875</b>
Fund balances brought forward at 1st January		52,877	126,975	179,852	101,977
<b>Fund balances carried forward at 31st December</b>	10	<b>14,021</b>	<b>105,817</b>	<b>119,838</b>	<b>179,852</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 (outgoing) incoming resources and the retained net (outgoing) incoming resources for the year stated above, and their historical cost equivalents.

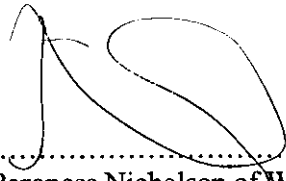
The notes on pages 7 to 11 form part of these accounts.

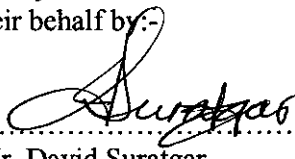
**THE AMAR INTERNATIONAL CHARITABLE FOUNDATION**  
(a company limited by guarantee)

**BALANCE SHEET**  
as at 31st December 2000

	<u>Notes</u>	<u>2000</u> £	<u>1999</u> £
<b>Fixed Assets</b>			
Tangible assets	7	3,329	4,440
<b>Current Assets</b>			
Debtors	8	1,371	1,631
Cash at bank and in hand		219,176	258,386
		220,547	260,017
<b>Creditors:</b> Amounts falling due within one year	9	(104,038)	(84,605)
<b>Net Current Assets (Liabilities)</b>		116,509	175,412
<b>Total Assets Less Current Liabilities</b>		119,838	179,852
<b>Trust Funds</b>			
Unrestricted Funds:			
General fund		(20,624)	52,877
Designated fund			
Red Crescent Fund		34,645	-
Restricted Funds:			
Department for International Development Fund		127,753	101,995
NLCB Fund		(18,337)	(128)
Parliamentary Appeal For Romanian Children Fund		15,473	23,001
Research Project Fund		(23,769)	-
AGFUND Education Project		2,588	-
Africa Project Fund		2,109	2,107
<b>Total Funds</b>	10	119,838	179,852

The Financial Statements were approved by the Trustees  
on 29th October 2001 and signed on their behalf by:-

  
.....  
Baroness Nicholson of Winterbourne, MEP - Trustee

  
.....  
Mr. David Suratgar - Trustee

The notes on pages 7 to 11 form part of these accounts.



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

**NOTES TO THE ACCOUNTS**

for the year ended 31st December 2000

The charity is a company limited by guarantee and not having a share capital. The financial statements are for the year ended 31st December 2000.

**1. Accounting policies**

- (a) The financial statements have been prepared under the historical cost convention and follow the recommendations of the Statement of Recommended Practice (SORP) 'Accounting by Charities' and applicable accounting standards.
- (b) Cash flow statement  
The company qualifies as a small company under the Companies Act 1985 and the trustees have elected to take advantage of the exemption under FRS 1 not to prepare a cash flow statement.
- (c) Donations and gifts in kind  
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.
- (d) Grants from official bodies  
Grants from Governments and Agencies are credited to income in the year in which they are received 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 time of receipt. 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.
- (e) Bank interest is included when receivable and credited when applicable to the fund from which it arose.
- (f) Distributions to overseas programmes – change of policy  
Prior to 1<sup>st</sup> January 1999 overseas aid represented transfers of funds to overseas programmes together with the cost of goods, services and salaries directly related to these projects that were paid from the United Kingdom. From 1<sup>st</sup> January 1999 the actual costs as audited by Iran Moshar in Iran have been reported. The balances held overseas have been included in the Balance Sheet at 31<sup>st</sup> December 2000. Funds held overseas at 1<sup>st</sup> January 1999 of £123,465 that had not previously been reported have been shown separately in the Statement of Financial Activities for 1999. These funds include local donations and other sundry income received overseas over previous years.
- (g) Fund-raising expenditure represents the direct cost of sponsorship advertising and general appeals, plus salary and overhead costs of staff and volunteers involved in the appeal.
- (h) Administration expenditure represents the salary and overhead costs of an administrative nature.
- (i) Allocation of costs to direct charitable and other expenditure  
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.
- (j) Depreciation of fixtures, fittings and office equipment is calculated at 25% on the reducing balance basis.
- (k) Taxation  
Provision for corporation tax is unnecessary, as the company is a registered charity. No deferred tax provision is required.

**2. Grants received**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	
	<u>Funds</u>	<u>Funds</u>	<u>2000</u>	<u>1999</u>
	£	£	£	£
Grants for Iraqi refugees in Iran				
- DFID	-	450,000	450,000	250,000
- DFA Ireland	-	98,721	98,721	101,280
- AGFUND	-	44,018	44,018	4,840
- NLCB	-	8,484	8,484	26,817
- Red Crescent Fund	70,340	-	70,340	-
Grants for AMAR - UNESCO standing conferences	-	-	-	7,186
USA Department of State	-	8,239	8,239	-
The AMAR Appeal Trust	-	6,221	6,221	-
	<u>70,340</u>	<u>615,683</u>	<u>686,023</u>	<u>390,123</u>

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

**NOTES TO THE ACCOUNTS** (continued)  
for the year ended 31st December 2000

3. Direct charitable expenditure	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total</u> <u>2000</u>	<u>1999</u>
	£	£	£	£
Staff costs (note 6)	26,537	32,853	59,390	-
Support for Amar Kanim	23,304	-	23,304	16,224
Lebanon Project	4,073	-	4,073	-
Transfers to Romania	-	552	552	547
Humanitarian aid for Iraqi refugees in Iran	-	524,272	524,272	325,350
Powdered milk for refugees in Iran	-	-	-	13,000
Research Project consultants	-	18,930	18,930	-
Programme support costs	4,939	48,597	53,536	3,806
	58,853	625,204	684,057	358,927

4. Fundraising and publicity	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total</u> <u>2000</u>	<u>1999</u>
	£	£	£	£
Other staff costs	-	-	-	2,670
Conference costs	194	-	194	5,766
Travel and subsistence	281	-	281	672
Press officer	-	-	-	1,532
	475	-	475	10,640

5. Management and administration	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total</u> <u>2000</u>	<u>1999</u>
	£	£	£	£
Staff costs (note 6)	22,317	-	22,317	43,496
Other staff costs	-	-	-	1,374
Rent, rates and services	9,288	-	9,288	11,464
Telephone	4,491	-	4,491	3,650
Printing, stationery and office sundries	18,306	357	18,663	9,403
Sundries	1,779	-	1,779	845
Travel and subsistence	5,808	-	5,808	3,582
Legal and professional	13,309	4,168	17,477	16,700
Auditors' remuneration				
Audit fees	2,350	-	2,350	2,350
Accountancy and general advice	2,115	-	2,115	1,426
Finance costs	(69)	893	824	324
Depreciation	1,111	-	1,111	1,479
Insurance	915	-	915	1,222
	81,720	5,418	87,138	97,315

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

**NOTES TO THE ACCOUNTS** (continued)  
for the year ended 31st December 2000

6. Staff costs	<u>Gross</u> <u>2000</u> £	<u>Gross</u> <u>1999</u> £	<u>Attributable to The</u> <u>AMAR Appeal Trust</u> £	<u>Net</u> <u>1999</u> £
Employees				
Salaries	68,076	59,381	22,219	37,162
Social security costs	7,369	6,090	2,407	3,683
Pensions	6,262	5,408	2,757	2,651
	<u>81,707</u>	<u>70,879</u>	<u>27,383</u>	<u>43,496</u>

No staff costs were attributable to The AMAR Appeal Trust during the year 2000.

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

	<u>Number</u>	<u>Number</u>
Administration	3	2

**Trustees**

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

Two trustees (1999 - one) were reimbursed £2,260 comprising £1,868 for travel and subsistence, and £392 for telephone expenses (1999 - £754 for telephone expenses only.)

7. Tangible fixed assets	<u>Fixtures &amp;</u> <u>Fittings</u> £	<u>Office</u> <u>Equipment</u> £	<u>Total</u> £
<b>Cost</b>			
At 1st January 2000	779	7,459	8,238
Additions	-	-	-
At 31st December 2000	<u>779</u>	<u>7,459</u>	<u>8,238</u>
<b>Depreciation</b>			
At 1st January 2000	457	3,341	3,798
Charge for year	81	1,030	1,111
At 31st December 2000	<u>538</u>	<u>4,371</u>	<u>4,909</u>
<b>Net book value at 31st December 2000</b>	<u>241</u>	<u>3,088</u>	<u>3,329</u>
Net book value at 31 <sup>st</sup> December 1999	<u>322</u>	<u>4,118</u>	<u>4,440</u>

8. Debtors	<u>2000</u> £	<u>1999</u> £
Other debtors	18	312
Prepayments and accrued income	1,353	1,319
	<u>1,371</u>	<u>1,631</u>

9. Creditors: Amounts falling due within one year	<u>2000</u> £	<u>1999</u> £
Amounts owing to The AMAR Appeal Trust (note 11)	38,546	50,073
Other taxes and social security costs	2,351	5,132
Other creditors	10,223	7,986
Accruals and deferred income	52,918	21,414
	<u>104,038</u>	<u>84,605</u>

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

NOTES TO THE ACCOUNTS (continued)  
for the year ended 31st December 2000

10. Reconciliation of movements in in total funds	<u>Balance</u> <u>1st January</u> <u>2000</u> £	<u>Incoming</u> <u>resources for</u> <u>the year</u> £	<u>Outgoing</u> <u>resources for</u> <u>the year</u> £	<u>Transfer</u> <u>between</u> <u>Funds</u> £	<u>Balance</u> <u>31st December</u> <u>2000</u> £
<b>Unrestricted funds</b>					
General fund	52,877	25,631	(99,132)	-	(20,624)
Red Crescent Fund	-	70,340	(35,695)	-	34,645
	<u>52,877</u>	<u>95,971</u>	<u>(134,827)</u>	<u>-</u>	<u>14,021</u>
<b>Restricted funds</b>					
AMAR Appeal Trust Fund	-	6,221	(6,221)	-	-
DFID Fund	101,995	450,000	(424,242)	-	127,753
Irish DFA Fund	-	98,721	(98,721)	-	-
NLCB Fund	(128)	8,484	(26,693)	-	(18,337)
PARC Fund	23,001	-	(7,528)	-	15,473
AGFUND Education Project	-	44,018	(41,430)	-	2,588
Research Project Fund	-	8,239	(32,008)	-	(23,769)
Africa Project Fund	2,107	2	-	-	2,109
	<u>126,975</u>	<u>615,685</u>	<u>(636,843)</u>	<u>-</u>	<u>105,817</u>
	<u>179,852</u>	<u>711,656</u>	<u>(771,670)</u>	<u>-</u>	<u>119,838</u>

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	3,329	(23,953)	(20,624)
Designated fund			
Red Crescent Fund	-	34,645	34,645
<b>Restricted funds</b>			
DFID Fund	-	127,753	127,753
NLCB Fund	-	(18,337)	(18,337)
PARC Fund	-	15,473	15,473
AGFUND Education Project	-	2,588	2,588
Research Project Fund	-	(23,769)	(23,769)
Africa Project Fund	-	2,109	2,109
	<u>3,329</u>	<u>116,509</u>	<u>119,838</u>

Grants from The National Lottery Charities Board (NLCB) and the US Department of State were received in February 2001 and fully cover the deficits on the NLCB Fund and the Research Project Fund at the year end date.

The grants from the Red Crescent Fund was initially set up as a designated fund so that the Trustees could keep track of the way the grant was utilised. It is now intended that in the year to 31st December 2001 these funds held be transferred to the general fund.

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

**NOTES TO THE ACCOUNTS** (continued)  
for the year ended 31st December 2000

**10. Reconciliation of movements in total funds (continued)**

**Restricted funds:**

The PARC (Parliamentary Appeal for Romanian Children) Fund was integrated into The AMAR International Charitable Foundation during May 1996. It is restricted to the relief of poverty and sickness and the provision of education for the children of Budapest at present resident in Home No.11/School No. 6 in Bucharest, Romania.

The DFID Fund (formerly the Overseas Development Administration Fund) represents grants paid by the Department for International Development (DFID) to provide medical and sanitary support for Iraqi refugees in Iran.

The AMAR Appeal Trust Fund was set up in June 1996 by way of a grant of £50,000 from the AMAR Appeal Trust with further grants received since then. The purpose of this is for the relief of poverty, distress or suffering in any part of the world and in particular by the provision of aid to the needy in Iraq, or formerly resident there.

The Research Project Fund was set with a grant from the US Department of State for a study on the drainage of the marshlands of Southern Iraq.

The AGFUND Education Project was set up with UNESCO funds for primary education for Iraqi refugees living in camps in Southern Iran.

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

The Irish DFA Fund provides humanitarian aid comprising supplementary food, clothing and education, to Iraqi refugees in Southern Iran.

The NLCB Fund was set up with a grant from the NLCB for the provision of vehicles, refuse containers and bags for Iraqi refugees in Iran.

**11. Connected charities**

During the year the debt to The AMAR Appeal Trust was reduced. Further cash transfers and recharges of administrative costs of £6,221 net (1999 - £3,385) resulted in a balance of £38,546 due from The AMAR International Charitable Foundation. A grant of £6,221 was received from The AMAR Appeal Trust during the year (1999 - £ Nil).

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

	<u>2000</u>	<u>1999</u>
Amounts owing to The AMAR Appeal Trust	£38,546	£50,073

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

The grants received from The AMAR Appeal Trust are kept in a separate restricted fund to be used for its objectives. Expenditure in The AMAR International Charitable Foundation was charged to the general fund for ease of administration. The Trustees believe that some of this expenditure falls within the objectives of The AMAR Appeal Trust and have therefore recharged a reasonable proportion of it to the AMAR Appeal Trust Fund.

**12. 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.