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**INTISAR FOUNDATION**  
(A company limited by guarantee)

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**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**INTISAR FOUNDATION**  
**(A company limited by guarantee)**

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**INTISAR FOUNDATION**  
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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Karima Anbar, Trustee  
Sheikha Intisar Salem Al Ali Al Sabah, Trustee  
Marianne Afif Kafena, Trustee  
Moidunny Abdul Muneeb, Trustee  
Karma Ekmekji, Trustee  
His Excellency Christian Nakhle, Trustee  
Philip Sorg Stoltzfus, Trustee

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**INTISAR FOUNDATION**  
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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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The Trustees present their annual report together with the financial statements of the company for the 1 January 2022 to 31 December 2022. The Annual report serves the purposes of both a trustees' report and a directors' report under company law. The trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

### **Objectives and Activities**

#### **a. Policies and objectives**

The charity's objectives are to provide psychological support to refugee women and women affected by war and violence through gentle, culturally sensitive, and non-stigmatizing approaches to mental health care. This is done through group Drama Psychotherapy programs that target women in different vulnerable and dense areas.

The charity's policies are based on the belief that women in the Arab world are the cornerstone of every household and the material that holds communities together. Hence focusing their efforts on women, they believe they will instill this positive change within their families and communities at large.

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

#### **b. Activities for achieving objectives**

Drama Therapy is a multi-modality approach that uses expressive drama techniques to aid self-exploration and self-expression as a means of psychological healing. Drama therapy is often used in a group setting, which allows for a domino effect, in which several forthcoming women emboldened the rest of the group to open up about their experiences.

The charity's Drama Therapy program focuses on releasing tension held within the body using dance and movement and tackling traumatic memories through acting and character development as a form of storytelling by proxy. Hailed as an inclusive approach, Drama Therapy can be an effective tool for women to overcome their post and pre-migration trauma. As a charitable organization, Intisar foundation provides these sessions free of cost to all its beneficiaries.

Drama Therapy facilitates catharsis, provides bonding experiences and encourages openness with its participants. It is an effective tool for tackling psychological distress by providing a safe space for its participants to be vulnerable. Drama Therapy improves mind-body awareness, expands perspectives and builds inter- and intra- personal relationships through shared experiences.

### **Achievements and performance**

#### **a. Review of activities**

The charity has received donations from one of its members in the year. It is planning to receive funds in future from brands and companies who would like to collaborate by pledging a percentage of their income towards the cause.

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**INTISAR FOUNDATION**  
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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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The charity was also involved in the preparation a book during the period, which shows the great achievements of 87 different women as a source of inspiration. The book has now been finished and income from the sales proceeds will be used to support the foundation.

**Financial review**

During the period the charity raised £193,130 (2021 - £181,364) from donations and £522 (2021 - £279) from the sale of books. They incurred expenses of £176,354 (2021 - £188,417) whilst carrying out its charitable activities.

**a. Going concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

**b. Reserves**

A fund of £17,753 (2021 - £635) is held ready for application following the agreement of the trustees.

**Structure, governance and management**

**a. Constitution**

The company is registered as a charitable company limited by guarantee governed by its Memorandum of Association dated 13 February 2019. The company is a registered charity with the Charity Commission with number 1182384. The company registration number is 11114637.

The principal address of the charity is 2nd Floor, 80 Victoria Street, London SW1E 5JL.

The company was incorporated on 15 December 2017.

**b. Method of appointment or election of trustees**

The management of the company is the responsibility of the Trustees who are appointed under the terms of the Articles of Association.

**c. Organisational structure and decision making**

Hania Ahmar - Director & Trustee - Resigned 7 November 2022  
Karima Anbar - Director & Trustee  
Sheikha Intisar Salem Al Ali Al Sabah - Director & Trustee  
Marianne Afif Kafena - Director & Trustee  
Moidunny Abdul Muneeb - Director & Trustee  
Karma Ekmekji - Director & Trustee  
His Excellency Christian Nakhle - Director & Trustee  
Philip Sorg Stoltzfus - Director & Trustee

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**INTISAR FOUNDATION**  
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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**Small companies note**

In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

**TRUSTEES' RESPONSIBILITIES STATEMENT**

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

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

This report was approved by the Trustees, on 27/08/2023 and signed on their behalf by:

**Sheikha Intisar Salem Al Ali Al Sabah, Trustee**



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**INTISAR FOUNDATION**  
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**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF INTISAR FOUNDATION (the 'company')**

I report to the charity Trustees on my examination of the accounts of the company for the year ended 31 December 2022.

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

**RESPONSIBILITIES AND BASIS OF REPORT**

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

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**INDEPENDENT EXAMINER'S STATEMENT**

I have completed my examination. I can confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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**INTISAR FOUNDATION**  
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**INDEPENDENT EXAMINER'S REPORT (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Dated: 29 August 2023

Ricky Downey FCA

Barnes Roffe LLP  
Chartered Accountants  
Leytonstone House  
Leytonstone  
London  
E11 1GA



**INTISAR FOUNDATION**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
<b>INCOME FROM:</b>				
Donations		193,130	193,130	181,364
Sales		522	522	279
<b>TOTAL INCOME</b>		<b>193,652</b>	<b>193,652</b>	<b>181,643</b>
<b>EXPENDITURE ON:</b>				
Raising funds		13,918	13,918	195
Charitable activities	2,3	162,616	162,616	188,222
<b>TOTAL EXPENDITURE</b>	4	<b>176,534</b>	<b>176,534</b>	<b>188,417</b>
<b>NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES</b>		<b>17,118</b>	<b>17,118</b>	<b>(6,774)</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>17,118</b>	<b>17,118</b>	<b>(6,774)</b>
<b>RECONCILIATION OF FUNDS:</b>				
Total funds brought forward		635	635	7,409
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>17,753</b>	<b>17,753</b>	<b>635</b>

The notes on pages 9 to 16 form part of these financial statements.

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**INTISAR FOUNDATION**  
(A company limited by guarantee)  
REGISTERED NUMBER: 11114637

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**BALANCE SHEET**  
AS AT 31 DECEMBER 2022

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	Note	2022	2021
		£	£
<b>CURRENT ASSETS</b>			
Stocks	8	59,142	73,060
Debtors	9	2,516	2,785
Cash at bank and in hand		13,394	3,613
		<u>75,052</u>	<u>79,458</u>
<b>CREDITORS:</b> amounts falling due within one year	10	<u>(57,299)</u>	<u>(78,823)</u>
<b>NET CURRENT ASSETS</b>		<u>17,753</u>	<u>635</u>
<b>NET ASSETS</b>		<u>17,753</u>	<u>635</u>
<b>CHARITY FUNDS</b>			
Unrestricted funds	12	<u>17,753</u>	<u>635</u>
<b>TOTAL FUNDS</b>		<u>17,753</u>	<u>635</u>

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 27/08/2023 and signed on their behalf, by:

  
**Sheikha Intisar Salem Al Ali Al Sabah, Trustee**

The notes on pages 9 to 16 form part of these financial statements.

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**INTISAR FOUNDATION**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**1. ACCOUNTING POLICIES**

**1.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Intisar Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**1.2 Company status**

The company is a company limited by guarantee, incorporated in England and Wales. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company. Its registered office is 2nd Floor 80 Victoria Street, London SW1E 5JL.

**1.3 Going concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

**1.4 Income**

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

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**INTISAR FOUNDATION**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**1. ACCOUNTING POLICIES (continued)**

**1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

**1.6 Stocks and work in progress**

Stocks and work in progress relates to costs incurred in the production of books and are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs.

**1.7 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**1.8 Cash at Bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**INTISAR FOUNDATION**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**1. ACCOUNTING POLICIES (continued)**

**1.9 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

**1.10 Financial instruments**

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**1.11 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

**2. SUPPORT COSTS**

	<b>Charitable Activities</b>	<b>Total 2022</b>	<i>Total 2021</i>
	£	£	£
Events	945	945	1,496
Office support	6,856	6,856	6,823
Computer and website	7,647	7,647	7,647
Training	7,439	7,439	12,297
Legal, professional, and therapy	71,810	71,810	102,968
Staff benefits	1,521	1,521	-
Rent	5,598	5,598	7,334
Wages and salaries	54,596	54,596	42,481
	<u>156,412</u>	<u>156,412</u>	<u>181,046</u>
<i>Total 2021</i>	<u>181,046</u>	<u>181,046</u>	

All expenses of the trustees were met by Intisars International Company for Gold Jewellery and Precious Watches, and Al Huda Al Kuwaitia General Trading & Contracting Co WLL, companies under the control of the Founder.

**INTISAR FOUNDATION**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**3. GOVERNANCE COSTS**

	<b>Unrestricted funds 2022 £</b>	<i>Total funds 2021 £</i>
Accountancy fees	4,800	6,975
Difference on foreign exchange	1,404	201
	<u>6,204</u>	<u>7,176</u>

**4. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE**

	<b>Staff costs 2022 £</b>	<b>Other costs 2022 £</b>	<b>Total 2022 £</b>	<i>Total 2021 £</i>
Expenditure on raising voluntary income	-	13,918	13,918	195
<b>Costs of raising funds</b>	-	13,918	13,918	195
Support costs	54,596	101,816	156,412	181,046
Expenditure on governance	-	6,204	6,204	7,176
	<u>54,596</u>	<u>121,938</u>	<u>176,534</u>	<u>188,417</u>
<i>Total 2021</i>	<u>42,481</u>	<u>145,936</u>	<u>188,417</u>	

**5. NET INCOME/(EXPENDITURE)**

During the period, no Trustees received any benefits in kind.

**6. INDEPENDENT EXAMINER'S REMUNERATION**

The Independent Examiner's remuneration, including support preparing the accounts and understanding the Independent Examination amounts to £4,800 (2021 - £4,800).

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**INTISAR FOUNDATION**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**7. STAFF COSTS**

Staff costs were as follows:

	2022 £	2021 £
Wages and salaries	<u>54,596</u>	<u>42,481</u>

All expenses of the trustees were met by Intisars International Company for Gold Jewellery and Precious Watches, and Al Huda Al Kuwaitiya, companies under the control of the Founder.

The average number of persons employed by the company during the year was as follows:

	2022 No.	2021 No.
Directors	8	8
Drama Therapy	1	1
Communications Officer	1	1
Project manager and researcher	1	-
	<u>11</u>	<u>10</u>

**8. STOCKS**

	2022 £	2021 £
Books	<u>59,142</u>	<u>73,060</u>

**9. DEBTORS**

	2022 £	2021 £
Other debtors	-	2,785
Prepayments and accrued income	2,516	-
	<u>2,516</u>	<u>2,785</u>

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**10. CREDITORS: Amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	<b>5,375</b>	<b>26,424</b>
Other creditors	<b>47,124</b>	<b>47,599</b>
Accruals and deferred income	<b>4,800</b>	<b>4,800</b>
	<hr/> <b>57,299</b> <hr/>	<hr/> <b>78,823</b> <hr/>

**11. FINANCIAL INSTRUMENTS**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Financial liabilities measured at amortised cost	<b>4,800</b>	<b>4,800</b>
	<hr/> <b>4,800</b> <hr/>	<hr/> <b>4,800</b> <hr/>

Financial liabilities measured at amortised cost comprise accruals.



**INTISAR FOUNDATION**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**12. STATEMENT OF FUNDS**

**STATEMENT OF FUNDS - CURRENT YEAR**

	<b>Balance at 1 January 2022 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Balance at 31 December 2022 £</b>
<b>Unrestricted funds</b>				
General funds	<b>635</b>	<b>193,652</b>	<b>(176,534)</b>	<b>17,753</b>

**STATEMENT OF FUNDS - PRIOR YEAR**

	<i>Balance at 1 January 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2021 £</i>
<b>General funds</b>				
General funds	<i>7,409</i>	<i>181,643</i>	<i>(188,417)</i>	<i>635</i>

**SUMMARY OF FUNDS - CURRENT YEAR**

	<b>Balance at 1 January 2022 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Balance at 31 December 2022 £</b>
General funds	<b>635</b>	<b>193,652</b>	<b>(176,534)</b>	<b>17,753</b>

**SUMMARY OF FUNDS - PRIOR YEAR**

	<i>Balance at 1 January 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2021 £</i>
General funds	<i>7,409</i>	<i>181,643</i>	<i>(188,417)</i>	<i>635</i>

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**13. RELATED PARTY TRANSACTIONS**

The charity received donations during the year of £163,087 (2021 - £155,822) from Shiekha Intisar Salem Al Ali Al Sabah, Founder and trustee.

As per note 7 all expenses of the trustees were met by Intisars International Company for Gold Jewellery and Precious Watches and Al Huda Al Kuwaitiya, companies under the control of the Founder.

The charity was recharged expenses of £25,542 (2021 - £25,542) from Al Huda Al Kuwaitiya.

The charity received a donation of £25,542 (2021 - £25,542) from Al Huda Al Kuwaitiya.

At the year end, £41,313 (2021 - £41,313) was due to Intisars Jewellery, £330 (2021 - £330) was due to Al Huda Al Kuwaitiya and £5,481 (2021 - £5,481) was due to LuLua Publishing, entities under the control of the Founder.