

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2016  
for  
THE LINDA NORGVORE FOUNDATION**

Mann Judd Gordon Ltd  
Chartered Accountants  
26 Lewis Street  
Stornoway  
Isle of Lewis  
HS1 2JF

**THE LINDA NORGROVE FOUNDATION**

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for the Year Ended 31 December 2016**

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# THE LINDA NORRGROVE FOUNDATION

## Report of the Trustees for the Year Ended 31 December 2016

The Trustees present their sixth annual report and financial statements of the charity for the 2016 calendar year.

The financial statements have been prepared in accordance with the accounting policies detailed in note 1 to the accounts and comply with the Charity's trust deeds, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102) published in 2015.

### OBJECTIVES AND ACTIVITIES

#### Objectives and aims

Our objective is to 'Help Women and Children Affected by the War in Afghanistan'.

We are a grant giving foundation in that we do not seek to establish a registered charity undertaking work directly on the ground in Afghanistan, but rather to give grants to other organisations for specific projects.

Our strategy is to identify schemes that are small scale with identifiable results so that we can be reasonably assured that the money that we give does result in a definite outcome.

We do not focus on one particular sector; preferring instead to support a wide variety of projects.

By undertaking a wide variety of small schemes, the scale of which is more in keeping with our average donation, we hope to facilitate a connection between the donation and the result which donors will find more appealing than the larger charities working within the country with their associated handicaps of large budgets, higher overheads and less targeted funding. We do try to encourage those receiving funding to become self-sustaining.

### ACHIEVEMENT AND PERFORMANCE

#### Charitable activities

It was decided in October 2010 that a fitting way to commemorate Linda Norgrove who was kidnapped in Afghanistan and died in a failed rescue attempt on October 8th 2010 would be to establish a Foundation in her name to continue her legacy through humanitarian work in the country which she loved.

Up to the close of 2011, fundraising and donations totalled £396,004, overall expenditure on projects in Afghanistan £58,918 and UK administration costs £7,115.

In 2012 fundraising and donation income was £80,103, overall expenditure on projects £170,029 and UK administration costs £21,898.

In 2013 fundraising and donation income was £191,572, overall expenditure on projects £227,321 and UK administration costs £6,431.

In 2014 fundraising and donation income was £261,775, overall expenditure on projects £286,482 and UK administration costs £3,491.

In 2015 fundraising and donation income was £91,587, overall expenditure on projects £123,994 and UK administration costs £13,525 including £5,948 on a trip to Afghanistan in February, the cost of which was paid for by those travelling.

In 2016 fundraising and donation income was £129,737, overall expenditure on projects £103,361 UK administration costs £3,628 (£2,687 of which was offset with a donation from John & Lorna Norgrove).

## THE LINDA NORGROVE FOUNDATION

### Report of the Trustees for the Year Ended 31 December 2016

#### ACHIEVEMENT AND PERFORMANCE

##### Fundraising activities

Following Linda's death and subsequent formation of the charity there was a tremendous public response which resulted in donations within three months in excess of £45,000. The Norgrove family initially pledged \$100,000 to start the charity; this was later increased to £100,000 and the Scottish Government later very generously matched this donation with another £100,000.

The Foundation and the Norgroves have received far less publicity as time has passed and incoming donations have consequently reduced.

The majority of income was from donations by individuals and charitable trusts. Considerable effort is expended producing two good newsletters each year which are circulated to those who have previously supported us. The summer newsletter, which is smaller, is circulated to our more committed donors and supporters whilst the autumn annual newsletter is sent to all donors.

The major fund raising event of the year was the Uig 10k run, held in October, raising over £8,500 and which was supported by runners and walkers across the globe undertaking the event simultaneously. People ran, walked or cycled in the UK; Sweden, Germany, Italy; Sri Lanka and Australia; Canada and the USA, even on a boat on the waters of Equatorial Guinea. The main event was held on the Isle of Lewis.

A run was organised by DAI, Linda's employer in Afghanistan, in Washington DC, to coincide with the run in Uig. This and other pre-run events were held to raise funds.

Farid Alimi raised funds by running the London Marathon, Gillian Davies and Elly Green ran in the Barrathon on the Isle of Barra, Elspeth Logan completed a triathlon. In contrast the ladies of Uig on the isle of Lewis enjoyed a pamper night, Harris tweed-clad men and women cycled through the streets of Glasgow and Beeslack High School, Penicuik, held various fundraising events during their academic year. Further donations were given in exchange for quirky accommodation in our cliff top bothy and boat wheelhouse.

We prepared a Calendar and Christmas Cards at the end of the year. These do generate a modest profit but we consider the publicity that they generate for the Foundation to be more valuable than the income.

##### Staffing and Volunteers

All Trustees are unpaid. Any expenses claimed by trustees are gifted back to the Foundation.

The Trustees consider it important that we make every effort to reduce overhead costs to an absolute minimum so that donated funds go to those who need them and donors can be assured that their donations will not be swallowed up in administration charges. Unfortunately one consequence of relying on volunteers is that we are unable to provide much support for fund raising efforts. Whilst appreciating this to be the case, we know that many donors prefer their money to go direct to Afghanistan rather than being diminished in UK.

In Afghanistan our part time staff member Doulat Bibi Aliyar continued to monitor existing ongoing projects and to advise about the applications for funding that we receive. She was supported from October by Pariwash Gouhari.

Throughout the year volunteers John Conway and Annelise Jespersen maintained and updated the Foundation website. Their help is invaluable.

John Moffat of Mann Judd Gordon Ltd prepared our accounts and helped with the preparation of this report for a significantly reduced fee.

Rhona Macleod made such a great job of designing our newsletters, calendars and Christmas cards. When she did charge, it was at a reduced cost basis and a significant part of her input was for free.

To all of the above and to all those not mentioned above who gave time and effort - thank you.

The Foundation is run from an office at Lorna and John's home. Office and car expenses were charged by John and Lorna but then these costs were offset by a matching donation, the Foundation effectively benefiting by the addition of gift aid.

## THE LINDA NORRGROVE FOUNDATION

### Report of the Trustees for the Year Ended 31 December 2016

#### ACHIEVEMENT AND PERFORMANCE

##### Projects funded from our reserves and donations

In 2016 we provided £99,655 in direct funding to 14 projects in Afghanistan.

From the beginning we have been determined to fund a wide variety of small projects, as reflected in the wide range grouped into the following broad categories.

£55,384 was given to support education in all of its various forms: University scholarships, schools in deprived areas, school scholarships, school libraries and women's college in Kandahar.

£ 13,430 towards support of children: Part funding the running costs of an orphanage for children with disabilities and a kindergarten.

£5,476 was provided towards medical provisions: Emergency fund to treat domestically abused and severely injured women.

£8,559 for Environmental and Livelihood projects: A silk production and weaving project and one supporting a women's beekeeping coop.

£16,806 towards Sport: Teaching young women mountaineering skills and providing a football pitch for a street children's school.

A complete list of the projects supported is available on our website.

The Foundation assesses the success of projects they support by Foundation representative visits, coupled with the submission of written reports, accounts and receipts, photographs and video footage, as appropriate.

#### FINANCIAL REVIEW

We started the year with financial resources available totalling £102,458.

£103,361 was given in grants to projects.

Income from donations and fund raising for the year was £137,083.

The total cost of all other expenditure including wages, admin costs, newsletters, cost of goods sold etc was £8,969.

We ended the year with assets of £127,211.

Previously, the Trustees had been comfortable with a policy whereby expenditure exceeded income because sufficient funds had remained to allow commitments to be fulfilled. In 2015 however expenditure proved to greatly exceed income and the Trustees decided to reduce expenditure accordingly so that they could be sure of fulfilling longer term commitments such as the completion of education for their scholarship students. They launched an appeal for additional donations in their November newsletter and received a gratifying response and this, combined with expenditure reductions, resulted in an increase in total funds carried forward into 2017.

The Trustees remain extremely grateful to John Moffat for advising us well throughout the year and for acting as our independent examiner.

## THE LINDA NORGROVE FOUNDATION

### Report of the Trustees for the Year Ended 31 December 2016

#### FINANCIAL REVIEW

##### Investment policy and objectives

At the end of 2011, our Investment Advisor, following a review of our finances and noting the volatility of events in Afghanistan and the variability in our rate of grant making, recommended that we do not tie up substantial funds for long periods but that we should invest in a variety of deposit accounts, each less than the government compensation limit.

The £75,000 held in the 90 day account with Cambridge and Counties Bank has been reduced to £50,000 with effect from May 2016.

The balance of funds were held in both Bank of Scotland and Co-op current accounts held in the UK in both US dollars and Sterling. Small sums are retained in a US\$ account in Afghanistan.

#### FUTURE PLANS

The Trustees recognise that the income levels reached in the first year are unlikely to be maintained, as press and public interest in Linda's life fades. Afghanistan has become less newsworthy as other crises arise elsewhere in the middle east and now that coalition troops have mostly left. International aid to Afghanistan reduces every year.

The Trustees realise the importance to future income of their making the right choices about what to fund, subsequent scrutiny of how the funds are spent, keeping UK overheads to a minimum and appropriate publicity of the Foundation's work.

Over the past year, more long term commitments have been entered into for higher education scholarships lasting until the girls graduate.

Finances over the past years have tended to be relatively stable, with 2016 showing a net increase in reserves of £24,753.

Sufficient funds exist at present to ensure that all commitments entered into can be funded but the Trustees accept that future rates of spending may have to reduce to more closely match income.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The Foundation is a registered Scottish charity first constituted under a trust deed dated 21st October 2010 when the initial trustees were partners and employees of the Foundation's solicitors. An additional Deed of Assumption and Minute of Resignation dated 29th October 2010 was registered in which the original trustees resigned and John and Lorna Norgrove took over as the Foundation's Trustees.

This process was adopted so that the Foundation could be registered at an early date and full use made of the publicity available to the Foundation during the period immediately following Linda's abduction and death.

These deeds were all registered on 8th November 2010 with the Registers of Scotland in Edinburgh.

An additional deed correcting a minor error, and replacing the deed registered on 8th November 2010, was registered on 19th April 2012 (reference number 12/14989).

A deed recording the assumption of three additional Trustees was registered on 18th April 2012 (Reference number 12/14992).

## THE LINDA NORGROVE FOUNDATION

### Report of the Trustees for the Year Ended 31 December 2016

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

##### **Current Trustees**

Thomas Fisher was co opted as an acting Trustee in November 2010 and registered as a Trustee on 19th April 2012. He is a friend of the Norgroves with academic skills and practical experience of working in the charity sector.

The Foundation's Deed of Trust requires a minimum of two Trustees at any time, and allows for the appointment of further Trustees by a majority decision of the existing Trustees at a meeting of the Trustees.

Carola Bell and Jane Cumming were invited to be Trustees early in 2012 and, in April 2012, the deed of Assumption confirming their, and Thomas Fisher's Trusteeship was signed.

Jane Maciver accepted an invitation to become a sixth Trustee in May 2016.

A copy of the Charity's Deed of Trust is given to each new Trustee when they are appointed and they are made aware of the publications available from OSCR; in particular publication 4 'Guidance for Charity Trustees' our own copy of which is available for loan to any Trustee.

##### **Governance**

Three trustee meetings were held in 2016 when strategy issues were discussed which include consideration of grant making activity, finances and investment, and policy. Jane Cummings was unable to attend the first in April, all attended the July meeting and all took part in the December meeting held via Skype. Meetings are minuted and the minutes approved at the subsequent meeting.

At the Trustee meeting in April 2012 the following procedure was adopted for making funding decisions relating to the projects in Afghanistan:

- Expenditure less than £1,000: John and Lorna Norgrove have authority to decide and advise the other Trustees of the decision.
- Expenditure between £1,000 and £10,000: John and Lorna Norgrove are required to circulate the proposal to the other Trustees by email detailing a deadline for responses if anyone has concerns. If no significant responses are received John and Lorna have the authority to make the decision.
- Expenditure in excess of £10,000: John and Lorna Norgrove are required to circulate the proposal to the other Trustees by email detailing a deadline for responses. A positive response from each trustee is required before proceeding.

Trustees give freely of their time and no Trustee received payment for their time.

John and Lorna recover office and travel costs in relation to the operation of the charity from their home. The same value is then gifted back to the charity as a donation.

##### **Charity Management**

John coordinates projects including arranging financial transfers abroad and subsequent monitoring through our Afghan staff.

Lorna undertakes banking, record keeping and donor contact.

Carola maintains the financial records using Quickbooks.

Jane Cumming takes responsibility for managing media contact and public relations.

Thomas focuses on the projects which we support.

Jane Maciver assists with the management of specific projects and social media posts.

## THE LINDA NORRGROVE FOUNDATION

### Report of the Trustees for the Year Ended 31 December 2016

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The following significant risks and corresponding strategies have been identified and the appropriate actions taken to reduce these as detailed below:

- Bank defaults resulting in a loss of capital - Capital deposits are lodged in different banks so that balances in any single bank are less than £85,000.
- Catastrophe at Mangersta Head Office - back up main computers to carbon copy cloner kept on a hard drive outside the main building every two months and to memory sticks continuously.
- Death of Trustees - increase the number of Trustees - we now have six Trustees rather than three..
- Loss of volunteers or employees in Afghanistan. - We have adopted a strategy of ensuring that we have a part time programme manager helped by an assistant so that we retain some continuity when a member of staff moves on.
- A complete failure or embezzlement of funds from one of the projects that we have funded - Risk reduced by keeping the majority of our grants to individual projects below £15,000.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Charity number

SC041843

##### Principal address

3 Mangersta  
Uig  
Isle Of Lewis  
HS2 9EY

##### Trustees

John Richard Norgrove	Chair	
Lorna Norgrove	Trustee	
Thomas Fisher	Trustee	
Carola Bell	Treasurer	
Jane Cumming	Trustee	
Jane Maciver	Trustee	- appointed 1.5.16

##### Independent examiner

John E Moffat BA FCA  
Institute of Chartered Accountants in England and Wales  
Mann Judd Gordon Ltd  
Chartered Accountants  
26 Lewis Street  
Stornoway  
Isle of Lewis  
HS1 2JF

##### Solicitors

Balfour + Manson LLP  
54-66 Frederick Street  
Edinburgh  
EH2 1LS

**THE LINDA NORGROVE FOUNDATION**

**Report of the Trustees  
for the Year Ended 31 December 2016**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Investment Advisors**

McInroy & Wood Ltd  
Easter Alderston  
Haddington  
East Lothian  
EH41 3SF

**Bankers**

Bank of Scotland  
38 St Andrews Square  
Edinburgh  
EH2 2YR

Co-operative Bank Plc  
PO Box 250  
Skelmersdale  
WN8 6WT

**Foundation contact details:**

Phone number: 01851 672 324

Email: [info@lindanorgrovefoundation.org](mailto:info@lindanorgrovefoundation.org)

Website: [www.lindanorgrovefoundation.org](http://www.lindanorgrovefoundation.org)

Approved by order of the board of trustees on 13 September 2017 and signed on its behalf by:

John Richard Norgrove - Trustee

**Independent Examiner's Report to the Trustees of  
The LINDA NORRGROVE FOUNDATION**

I report on the accounts for the year ended 31 December 2016 set out on pages nine to fourteen.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
  - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

John E Moffat BA FCA  
Institute of Chartered Accountants in England and Wales  
Mann Judd Gordon Ltd  
Chartered Accountants  
26 Lewis Street  
Stornoway  
Isle of Lewis  
HS1 2JF

13 September 2017

**THE LINDA NORGROVE FOUNDATION**

**Statement of Financial Activities  
for the Year Ended 31 December 2016**

	Notes	Unrestricted fund £	Restricted funds £	31.12.16 Total funds £	31.12.15 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		113,205	7,039	120,244	83,254
Other trading activities	2	15,826	-	15,826	15,269
Investment income	3	<u>1,013</u>	<u>-</u>	<u>1,013</u>	<u>921</u>
<b>Total</b>		130,044	7,039	137,083	99,444
<b>EXPENDITURE ON</b>					
Raising funds		5,536	-	5,536	7,000
<b>Charitable activities</b>					
Afghan project expenditure		98,629	4,357	102,986	111,057
Afghan Womens Literacy - CW4WAfghan		-	-	-	11,914
Gawharshad		-	375	375	1,023
Governance Costs		300	-	300	300
Support costs		<u>3,133</u>	<u>-</u>	<u>3,133</u>	<u>13,923</u>
<b>Total</b>		107,598	4,732	112,330	145,217
<b>NET INCOME/(EXPENDITURE)</b>		22,446	2,307	24,753	(45,773)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		102,458	-	102,458	148,231
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>124,904</u>	<u>2,307</u>	<u>127,211</u>	<u>102,458</u>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

**THE LINDA NORRGROVE FOUNDATION**

**Balance Sheet  
At 31 December 2016**

	Notes	Unrestricted fund £	Restricted funds £	31.12.16 Total funds £	31.12.15 Total funds £
<b>CURRENT ASSETS</b>					
Stocks	6	148	-	148	207
Debtors	7	3,677	-	3,677	132
Prepayments and accrued income		581	-	581	690
Cash at bank and in hand		<u>121,667</u>	<u>2,307</u>	<u>123,974</u>	<u>102,078</u>
		126,073	2,307	128,380	103,107
<b>CREDITORS</b>					
Amounts falling due within one year	8	(1,169)	-	(1,169)	(649)
		<u>124,904</u>	<u>2,307</u>	<u>127,211</u>	<u>102,458</u>
<b>NET CURRENT ASSETS</b>					
		<u>124,904</u>	<u>2,307</u>	<u>127,211</u>	<u>102,458</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>124,904</u>	<u>2,307</u>	<u>127,211</u>	<u>102,458</u>
<b>NET ASSETS</b>					
		<u><u>124,904</u></u>	<u><u>2,307</u></u>	<u><u>127,211</u></u>	<u><u>102,458</u></u>
<b>FUNDS</b>					
	9			124,904	102,458
Unrestricted funds				2,307	-
Restricted funds				<u>127,211</u>	<u>102,458</u>
<b>TOTAL FUNDS</b>					
				<u><u>127,211</u></u>	<u><u>102,458</u></u>

The financial statements were approved by the Board of Trustees on 13 September 2017 and were signed on its behalf by:

John Richard Norgrove -Trustee

Lorna Norgrove -Trustee

The notes form part of these financial statements

# THE LINDA NORGROVE FOUNDATION

## Notes to the Financial Statements for the Year Ended 31 December 2016

### 1. ACCOUNTING POLICIES

#### Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

#### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

#### Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

### 2. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	31.12.16 Total funds £	31.12.15 Total funds £
Fundraising events	9,493	-	9,493	8,333
Sale of donated goods	360	-	360	270
Sale of goods	<u>5,973</u>	<u>-</u>	<u>5,973</u>	<u>6,666</u>
	<u>15,826</u>	<u>-</u>	<u>15,826</u>	<u>15,269</u>

**THE LINDA NORGROVE FOUNDATION**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2016**

**3. INVESTMENT INCOME**

	Unrestricted funds £	Restricted funds £	31.12.16 Total funds £	31.12.15 Total funds £
Deposit account interest	<u>1,013</u>	<u>-</u>	<u>1,013</u>	<u>921</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2016 nor for the year ended 31 December 2015.

**Trustees' expenses**

During the year the foundation reimbursed the Trustees expenses incurred whilst on charity business as follows:

John and Lorna Norgrove were reimbursed for Foundation travel and office costs to the sum of £2,687. This amount was donated back to the Foundation by John and Lorna Norgrove in the year.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES  
(YEAR ENDED 31 DECEMBER 2015)**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	82,231	1,023	83,254
Other trading activities	15,269	-	15,269
Investment income	<u>921</u>	<u>-</u>	<u>921</u>
<b>Total</b>	98,421	1,023	99,444
<b>EXPENDITURE ON</b>			
Raising funds	7,000	-	7,000
<b>Charitable activities</b>			
Afghan project expenditure	111,057	-	111,057
Afghan Womens Literacy - CW4WAfghan	6,469	5,445	11,914
Gawharshad	-	1,023	1,023
Governance Costs	300	-	300
Support costs	<u>13,923</u>	<u>-</u>	<u>13,923</u>
<b>Total</b>	<u>138,749</u>	<u>6,468</u>	<u>145,217</u>
<b>NET INCOME/(EXPENDITURE)</b>	(40,328)	(5,445)	(45,773)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<u>142,786</u>	<u>5,445</u>	<u>148,231</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>102,458</u></u>	<u><u>-</u></u>	<u><u>102,458</u></u>

**THE LINDA NORGVORVE FOUNDATION**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2016**

**6. STOCKS**

	31.12.16	31.12.15
	£	£
Stocks	<u>148</u>	<u>207</u>

**7. DEBTORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.12.16	31.12.15
	£	£
Other debtors	<u>3,677</u>	<u>132</u>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.16	31.12.15
	£	£
Other creditors	<u>1,169</u>	<u>649</u>

**9. MOVEMENT IN FUNDS**

	At 1.1.16	Net movement in funds	At 31.12.16
	£	£	£
<b>Unrestricted funds</b>			
General fund	102,458	22,446	124,904
<b>Restricted funds</b>			
Gawharshad	-	245	245
Medical School	<u>-</u>	<u>2,062</u>	<u>2,062</u>
	-	2,307	2,307
	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>102,458</u>	<u>24,753</u>	<u>127,211</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	130,044	(107,598)	22,446
<b>Restricted funds</b>			
Gawharshad	620	(375)	245
Medical School	<u>6,419</u>	<u>(4,357)</u>	<u>2,062</u>
	7,039	(4,732)	2,307
	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>137,083</u>	<u>(112,330)</u>	<u>24,753</u>

**THE LINDA NORGROVE FOUNDATION**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2016**

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2016.

**11. FIRST YEAR ADOPTION - FRS 102**

The Charity has prepared its accounts in compliance with the Statement of Recommended Practice (SORP) : Accounting and Reporting by Charities (FRS 102) published in 2015.

As a result of the adoption of the SORP there have been no changes to accounting policies and no changes to the comparative figures published for the year ended 31 December 2015.

Note 5 to the accounts provides the figures reported in the Statement of Financial Activities last year, confirming that there have been no changes as a result of the adoption of the SORP.

**THE LINDA NORGROVE FOUNDATION**

**Detailed Statement of Financial Activities  
for the Year Ended 31 December 2016**

	Unrestricted funds £	Restricted funds £	31.12.16 Total funds £	31.12.15 Total funds £
<b>INCOME AND ENDOWMENTS</b>				
<b>Donations and legacies</b>				
Donations	101,919	6,794	108,713	76,600
Gift aid	<u>11,286</u>	<u>245</u>	<u>11,531</u>	<u>6,654</u>
	113,205	7,039	120,244	83,254
<b>Other trading activities</b>				
Fundraising events	9,493	-	9,493	8,333
Sale of donated goods	360	-	360	270
Sale of goods	<u>5,973</u>	<u>-</u>	<u>5,973</u>	<u>6,666</u>
	15,826	-	15,826	15,269
<b>Investment income</b>				
Deposit account interest	<u>1,013</u>	<u>-</u>	<u>1,013</u>	<u>921</u>
<b>Total incoming resources</b>	130,044	7,039	137,083	99,444
<b>EXPENDITURE</b>				
<b>Other trading activities</b>				
Cost of goods sold	2,243	-	2,243	3,192
Fundraising events costs	<u>3,293</u>	<u>-</u>	<u>3,293</u>	<u>3,808</u>
	5,536	-	5,536	7,000
<b>Charitable activities</b>				
Khadula Kobra	7,287	-	7,287	4,391
Medical House Childrens Surgeries	-	-	-	6,815
Ascend	6,806	-	6,806	-
Afghan Educational Children's Circus	-	-	-	10,111
War child	6,430	-	6,430	6,430
SCAWNO	21,250	-	21,250	18,893
Women For Afghan Women	5,476	-	5,476	-
Gawharshad Sponsorship	10,969	375	11,344	11,784
Afghanistan students EID Award	1,704	-	1,704	-
Enabled Children Initiative	7,000	-	7,000	10,000
Healthprom Afghanistan	-	-	-	9,360
Medical Scholarships	5,460	4,357	9,817	4,061
CW4WA	-	-	-	11,914
Christian Aid - Herat Women	4,500	-	4,500	-
Aschiana - Football Pitch	10,000	-	10,000	-
Afghanistan support costs	3,706	-	3,706	3,163
The Womanity Foundation	1,875	-	1,875	1,785
Beekeeping Coop	4,059	-	4,059	3,728
Concern Worldwide	-	-	-	10,000
Carried forward	96,522	4,732	101,254	112,435

This page does not form part of the statutory financial statements

**THE LINDA NORGROVE FOUNDATION**

**Detailed Statement of Financial Activities  
for the Year Ended 31 December 2016**

	Unrestricted funds £	Restricted funds £	31.12.16 Total funds £	31.12.15 Total funds £
<b>Charitable activities</b>				
Brought forward	96,522	4,732	101,254	112,435
Operation Mercy	-	-	-	10,000
Heela Model School	<u>2,107</u>	<u>-</u>	<u>2,107</u>	<u>1,559</u>
	98,629	4,732	103,361	123,994
<b>Support costs</b>				
<b>Management</b>				
Trustees' expenses	-	-	-	4,071
Web and postage costs	483	-	483	748
Subscriptions	125	-	125	63
Office Expenses	2,880	-	2,880	2,695
Afghanistan visit - February 2015	-	-	-	5,948
Volunteer travel costs	<u>140</u>	<u>-</u>	<u>140</u>	<u>-</u>
	3,628	-	3,628	13,525
<b>Finance</b>				
Bank charges	86	-	86	122
Foreign exchange loss / (gain)	<u>(920)</u>	<u>-</u>	<u>(920)</u>	<u>-</u>
	(834)	-	(834)	122
<b>Other</b>				
Insurance	339	-	339	276
<b>Governance costs</b>				
Accountancy and legal fees	<u>300</u>	<u>-</u>	<u>300</u>	<u>300</u>
<b>Total resources expended</b>	<u>107,598</u>	<u>4,732</u>	<u>112,330</u>	<u>145,217</u>
<b>Net income/(expenditure)</b>	<u><u>22,446</u></u>	<u><u>2,307</u></u>	<u><u>24,753</u></u>	<u><u>(45,773)</u></u>