

MJG  
Approval

**REGISTERED CHARITY NUMBER: SC041843**

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2018  
for  
THE LINDA NORNGROVE 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 2018**

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## **THE LINDA NORGROVE FOUNDATION**

### **Report of the Trustees for the Year Ended 31 December 2018**

The Trustees present their eighth annual report and financial statements of the charity for the 2018 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.

In general, we do not focus on one particular sector; preferring instead to support a wide variety of projects, but over the past few years, we have concentrated more on the provision of scholarships to young women studying at universities in Kabul.

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 and UK administration costs £3,628 (£2,687 of which was offset with a donation from John & Lorna Norgrove).

In 2017 fundraising and donation income was £175,410, overall expenditure on projects £143,647 and UK administration costs £3,525 (£1,773 of which was offset with a donation from John & Lorna Norgrove).

In 2018 fundraising and donation income was £150,567, overall expenditure on projects £106,616 and UK administration costs £4,358 (£2,088 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 2018**

#### **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 main fundraising event of the year was The Linda Norgrove Foundation 10K run held in September which raised over £11,968. This was supported by runners and walkers across the globe undertaking the event simultaneously. People ran, walked, hiked in the UK, Sweden, Germany, France; Myanmar and Kazakhstan; Canada and the USA. The main event was held in Uig 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 - a happy hour and a yoga class - were held to raise funds.

Linda Thomson and Jacquie Mahoney also organised a 10k walk in Findhorn in mid-September.

Other funds were raised by 'byRosie' who designed and sold tweed items. Donations were given in lieu of a 70th birthday. Jan and Rob Scott kept a donation bowl at the Morven Gallery throughout the summer and Dr Hay collected change from shopping trips. Chris Williams ran in the Cardiff half marathon and Qaasim Hussain ran in the Middlesbrough 10K Tees Pride Event. Tobias Wellensiek and the Hilfswerk Lions-Club Heidelberg-Altstadh organised a jazz concert in Heidelberg in May. Marnie Sidhu helped her ASC class at Manor Academy in Manchester to renovate furniture which was then sold in aid of The Linda Norgrove Foundation.

In November Harris Tweed Hebrides in conjunction with Farah Khushi and Medical Aid to Pakistan, auctioned a unique garment at a fundraising dinner and fashion show in Glasgow.

Further donations were given in exchange for quirky accommodation in our cliff top bothy and boat wheelhouse.

Total fundraising in 2018 amounted to over £26,143.

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.

## **THE LINDA NORGROVE FOUNDATION**

### **Report of the Trustees for the Year Ended 31 December 2018**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **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 programme manager Pariwash Gouhari resigned in July. Her replacement, Frishta Matin, brings several years experience and expertise in Further Education gained as main administrator of the women's empowerment centre at Gawharshad University.

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.

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

In 2018 we provided £102,239 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.

£53,678 was given to support education. Mostly University and school scholarships for talented Afghans from poor families who, without our support, would be denied the opportunity to excel,

£26,648 towards support of children: Funding for a national circus skills festival and competition for children from both Kabul and the provinces, paying for a school in a poor district of Kabul, and the provision of some libraries in government schools.

£16,591 was provided towards medical provisions: Providing major surgeries for 10 children and two mums from rural provinces, and hygiene and sanitation training in the remote Wakhan corridor.

£5,313 allowed 44 women in the dangerous district of Chaharde Ghorband to set up a women's beekeeping coop.

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.

## **THE LINDA NORGROVE FOUNDATION**

### **Report of the Trustees for the Year Ended 31 December 2018**

#### **FINANCIAL REVIEW**

##### **Financial review**

We started the year with financial resources available totalling £152,369.

£106,616 was given in grants to projects.

Income from donations and fund raising for the year was £155,562.

The total cost of all other expenditure including admin cost, newsletters, cost of goods sold etc was £9,578.

We ended the year with assets of £191,737.

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 2016 newsletter and received a gratifying response. Since then, many donors have funded five year's expenses for medical students in advance; funds which have to be retained for future use. This has resulted in an increase in total funds carried forward into 2019.

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

#### **Investment policy and objectives**

##### **Investment Policy**

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.

£50,000 plus interest at 1.75% continued to be held in a 90 day account with Cambridge and Counties Bank.

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 UK based FairFX account to facilitate small US Dollar payments 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 2018 showing a net increase in reserves of £39,368, sufficient funds exist at present to ensure that all commitments entered into can be funded.

## **THE LINDA NORGROVE FOUNDATION**

### **Report of the Trustees for the Year Ended 31 December 2018**

#### **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 2018

#### 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 and resigned at the end of December 2018.

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 2018, reflecting the difficulty of scheduling meetings when three of the six Trustees live 'over the water'. We deliberately try to arrange meetings when Trustees are on Lewis for other events so that the Trustees do not incur significant additional airplane and subsistence costs (Trustees pay their own expenses).

Trustees are in constant communication via email.

At Trustee meetings strategy issues were discussed which included consideration of grant making activity, finances, investment and policy. 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.



## THE LINDA NORRGROVE FOUNDATION

### Report of the Trustees for the Year Ended 31 December 2018

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### 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 assisted with the management of specific projects and social media posts.

##### 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.
- Towards the end of 2017 we started a process, in liaison with our Afghan staff, of categorisation and risk reduction relating to their work in Kabul.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Charity number

SC041843

##### Principal address

3 Mangersta  
Uig  
Isle Of Lewis  
HS2 9EY

##### Trustees

John Richard Norgrove  
Lorna Norgrove  
Thomas Fisher  
Carola Bell  
Jane Cumming  
Jane Maciver

- resigned 31.12.18

**THE LINDA NORGROVE FOUNDATION**

**Report of the Trustees  
for the Year Ended 31 December 2018**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**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

**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 21 March 2019 and signed on its behalf by:



John Richard Norgrove - Trustee

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

I report on the accounts for the year ended 31 December 2018 set out on pages ten to seventeen.

**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 (as amended). 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 (as amended). 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.

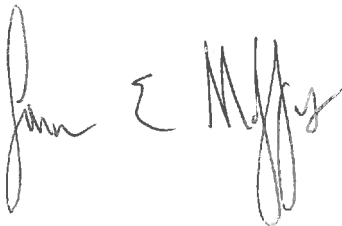
**Independent examiner's statement**

In the course of 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

21 March 2019

**THE LINDA NORGROVE FOUNDATION**

**Statement of Financial Activities  
for the Year Ended 31 December 2018**

	Notes	Unrestricted fund £	Restricted funds £	31.12.18 Total funds £	31.12.17 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		77,983	46,441	124,424	167,620
Other trading activities	2	30,243	-	30,243	12,356
Investment income	3	895	-	895	850
<b>Total</b>		<b>109,121</b>	<b>46,441</b>	<b>155,562</b>	<b>180,826</b>
<b>EXPENDITURE ON</b>					
Raising funds		4,354	-	4,354	5,154
<b>Charitable activities</b>					
Afghan project expenditure		68,810	26,500	95,310	134,732
Gawharshad		11,261	-	11,261	9,263
Governance Costs		60	-	60	360
Support costs		5,209	-	5,209	6,159
<b>Total</b>		<b>89,694</b>	<b>26,500</b>	<b>116,194</b>	<b>155,668</b>
<b>NET INCOME</b>		<b>19,427</b>	<b>19,941</b>	<b>39,368</b>	<b>25,158</b>
<b>Transfers between funds</b>	10	<b>(9,018)</b>	<b>9,018</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>10,409</b>	<b>28,959</b>	<b>39,368</b>	<b>25,158</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>148,945</b>	<b>3,424</b>	<b>152,369</b>	<b>127,211</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>159,354</b>	<b>32,383</b>	<b>191,737</b>	<b>152,369</b>

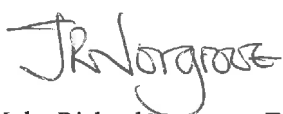
The notes form part of these financial statements

**THE LINDA NORGROVE FOUNDATION**

**Balance Sheet  
At 31 December 2018**

	Notes	Unrestricted fund £	Restricted funds £	31.12.18 Total funds £	31.12.17 Total funds £
<b>CURRENT ASSETS</b>					
Stocks	7	277	-	277	158
Debtors	8	1,242	-	1,242	3,444
Prepayments and accrued income		621	-	621	560
Cash at bank		<u>157,613</u>	<u>32,383</u>	<u>189,996</u>	<u>148,744</u>
		159,753	32,383	192,136	152,906
<b>CREDITORS</b>					
Amounts falling due within one year	9	(399)	-	(399)	(537)
<b>NET CURRENT ASSETS</b>		<u>159,354</u>	<u>32,383</u>	<u>191,737</u>	<u>152,369</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>159,354</u>	<u>32,383</u>	<u>191,737</u>	<u>152,369</u>
<b>NET ASSETS</b>		<u>159,354</u>	<u>32,383</u>	<u>191,737</u>	<u>152,369</u>
<b>FUNDS</b>					
Unrestricted funds	10			159,354	148,945
Restricted funds				<u>32,383</u>	<u>3,424</u>
<b>TOTAL FUNDS</b>				<u>191,737</u>	<u>152,369</u>

The financial statements were approved by the Board of Trustees on 21 March 2019 and were signed on its behalf by:



John Richard Norgrove -Trustee



Lorna Norgrove -Trustee

Notes to the Financial Statements  
for the Year Ended 31 December 2018

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**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 £	31.12.18 Total funds £	31.12.17 Total funds £
Fundraising events	26,143	-	26,143	7,790
Sale of donated goods	180	-	180	124
Sale of goods	3,920	-	3,920	4,442
	<u>30,243</u>	<u>-</u>	<u>30,243</u>	<u>12,356</u>

**THE LINDA NORGROVE FOUNDATION**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2018**

**3. INVESTMENT INCOME**

	Unrestricted funds £	Restricted funds £	31.12.18 Total funds £	31.12.17 Total funds £
Deposit account interest	<u>895</u>	<u>-</u>	<u>895</u>	<u>850</u>

**4. GRANTS PAYABLE**

	31.12.18 £	31.12.17 £
Afghan project expenditure	95,355	134,384
Gawharshad	<u>11,261</u>	<u>9,263</u>
	<u>106,616</u>	<u>143,647</u>

The total grants paid to institutions during the year was as follows:

	31.12.18 £	31.12.17 £
Medical House Childrens Surgery	10,141	8,437
Ascend	-	7,577
Afghan Educational Children	5,152	3,113
SCAWNO	14,579	15,851
Small Grants	300	408
Gawharshad Sponsorship	11,261	9,263
Afghanistan students EID Award	2,334	1,921
Enables Children Initiative	-	7,000
Medical Scholarships	32,517	18,137
Christian Aid - Herat Women	-	5,600
The Womanity Foundation	1,950	2,213
Beekeeping Coop	5,313	-
Concern Worldwide	-	7,000
Heela Model School	1,939	2,279
Serve Afghanistan	-	7,070
Saleh Women's Empowerment	-	9,864
Global Partnership for Afghan	6,450	5,678
Kunduz Kindergarden	-	2,101
Afghanistan Libre	-	4,898
Noveonlus	-	4,580
Khadija Kubra Women	-	5,041
HealthProm	-	11,303
Afghanistan Support Costs	4,377	4,313
Afghan Connection	5,616	-
Afghan Children's Songbook and Literacy	3,865	-
School Fees	<u>822</u>	<u>-</u>
	<u>106,616</u>	<u>143,647</u>

**THE LINDA NORGROVE FOUNDATION**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2018**

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2018 nor for the year ended 31 December 2017.

**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 £2,088. This amount was donated back to the Foundation by John and Lorna Norgrove in the year.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	146,434	21,186	167,620
Other trading activities	12,356	-	12,356
Investment income	<u>850</u>	<u>-</u>	<u>850</u>
<b>Total</b>	159,640	21,186	180,826
<b>EXPENDITURE ON</b>			
Raising funds	5,154	-	5,154
<b>Charitable activities</b>			
Afghan project expenditure	119,570	15,162	134,732
Gawharshad	-	9,263	9,263
Governance Costs	360	-	360
Support costs	<u>6,159</u>	<u>-</u>	<u>6,159</u>
<b>Total</b>	<u>131,243</u>	<u>24,425</u>	<u>155,668</u>
<b>NET INCOME</b>	28,397	(3,239)	25,158
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<u>120,548</u>	<u>6,663</u>	<u>127,211</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>148,945</u></u>	<u><u>3,424</u></u>	<u><u>152,369</u></u>

**7. STOCKS**

	31.12.18 £	31.12.17 £
Stocks	<u>277</u>	<u>158</u>



**THE LINDA NORGROVE FOUNDATION**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2018**

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

	31.12.18	31.12.17
	£	£
Other debtors	<u>1,242</u>	<u>3,444</u>

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

	31.12.18	31.12.17
	£	£
Other creditors	<u>399</u>	<u>537</u>
	<u>399</u>	<u>9,555</u>

**10. MOVEMENT IN FUNDS**

	At 1.1.18 £	Net movement in funds £	Transfers between funds £	At 31.12.18 £
<b>Unrestricted funds</b>				
General fund	148,945	19,427	(9,018)	159,354
<b>Restricted funds</b>				
Gawharshad	(9,018)	-	9,018	-
Medical School	<u>12,442</u>	<u>19,941</u>	<u>-</u>	<u>32,383</u>
	3,424	19,941	9,018	32,383
	<u>152,369</u>	<u>39,368</u>	<u>-</u>	<u>191,737</u>
<b>TOTAL FUNDS</b>				

The Medical School restricted fund represents the balance of funds received in the year which are earmarked for expenditure on bursaries in future periods.

The Gawharshad restricted fund expenditure recorded in 2017 should have been deducted from the General Fund rather than the restricted fund. A funds transfer has been recorded to rectify this at 31 December 2018.

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	109,121	(89,694)	19,427
<b>Restricted funds</b>			
Medical School	46,441	(26,500)	19,941
	<u>155,562</u>	<u>(116,194)</u>	<u>39,368</u>
<b>TOTAL FUNDS</b>			

**THE LINDA NORGROVE FOUNDATION**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2018**

**10. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.17 £	Net movement in funds £	At 31.12.17 £
<b>Unrestricted Funds</b>			
General fund	120,548	28,397	148,945
<b>Restricted Funds</b>			
Gawharshad	245	(9,263)	(9,018)
Medical School	<u>6,418</u>	<u>6,024</u>	<u>12,442</u>
	6,663	(3,239)	3,424
	<u>127,211</u>	<u>25,158</u>	<u>152,369</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	159,640	(131,243)	28,397
<b>Restricted funds</b>			
Gawharshad	-	(9,263)	(9,263)
Medical School	<u>21,186</u>	<u>(15,162)</u>	<u>6,024</u>
	21,186	(24,425)	(3,239)
	<u>180,826</u>	<u>(155,668)</u>	<u>25,158</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.17 £	Net movement in funds £	Transfers between funds £	At 31.12.18 £
<b>Unrestricted funds</b>				
General fund	120,548	47,824	(9,018)	159,354
<b>Restricted funds</b>				
Gawharshad	245	(9,263)	9,018	-
Medical School	<u>6,418</u>	<u>25,965</u>	-	<u>32,383</u>
	<u>6,663</u>	<u>16,702</u>	<u>9,018</u>	<u>32,383</u>
<b>TOTAL FUNDS</b>	<u>127,211</u>	<u>64,526</u>	<u>-</u>	<u>191,737</u>

**THE LINDA NORGROVE FOUNDATION**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2018**

**10. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	268,761	(220,937)	47,824
<b>Restricted funds</b>			
Medical School	67,627	(41,662)	25,965
Gawharshad	-	(9,263)	(9,263)
	<u>67,627</u>	<u>(50,925)</u>	<u>16,702</u>
<b>TOTAL FUNDS</b>	<u>336,388</u>	<u>(271,862)</u>	<u>64,526</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2018.

THE LINDA NORGROVE FOUNDATION

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2018

	Unrestricted funds £	Restricted funds £	31.12.18 Total funds £	31.12.17 Total funds £
<b>INCOME AND ENDOWMENTS</b>				
<b>Donations and legacies</b>				
Donations	66,089	42,383	108,472	148,686
Gift aid	<u>11,894</u>	<u>4,058</u>	<u>15,952</u>	<u>18,934</u>
	77,983	46,441	124,424	167,620
<b>Other trading activities</b>				
Fundraising events	26,143	-	26,143	7,790
Sale of donated goods	180	-	180	124
Sale of goods	<u>3,920</u>	<u>-</u>	<u>3,920</u>	<u>4,442</u>
	30,243	-	30,243	12,356
<b>Investment income</b>				
Deposit account interest	<u>895</u>	<u>-</u>	<u>895</u>	<u>850</u>
<b>Total incoming resources</b>	109,121	46,441	155,562	180,826
<b>EXPENDITURE</b>				
<b>Other trading activities</b>				
Cost of goods sold	966	-	966	1,763
Fundraising events costs	<u>3,388</u>	<u>-</u>	<u>3,388</u>	<u>3,391</u>
	4,354	-	4,354	5,154
<b>Charitable activities</b>				
Grants to institutions	80,116	26,500	106,616	143,647
<b>Support costs</b>				
<b>Management</b>				
Web and postage costs	470	-	470	366
Subscriptions	215	-	215	125
Office Expenses	3,176	-	3,176	2,834
Volunteer travel costs	<u>497</u>	<u>-</u>	<u>497</u>	<u>200</u>
	4,358	-	4,358	3,525
<b>Finance</b>				
Bank charges	180	-	180	160
Foreign exchange loss / (gain)	<u>260</u>	<u>-</u>	<u>260</u>	<u>2,475</u>
	440	-	440	2,635
<b>Other</b>				
Insurance	366	-	366	347

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 2018**

	Unrestricted funds £	Restricted funds £	31.12.18 Total funds £	31.12.17 Total funds £
<b>Governance costs</b>				
Accountancy and legal fees	<u>60</u>	<u>-</u>	<u>60</u>	<u>360</u>
<b>Total resources expended</b>	<u>89,694</u>	<u>26,500</u>	<u>116,194</u>	<u>155,668</u>
<b>Net income</b>	<u>19,427</u>	<u>19,941</u>	<u>39,368</u>	<u>25,158</u>

This page does not form part of the statutory financial statements