

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2020
for
THE LINDA NORGROVE FOUNDATION**

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

THE LINDA NORGROVE FOUNDATION

**Contents of the Financial Statements
for the Year Ended 31 December 2020**

	Page
Report of the Trustees	1 to 8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Financial Statements	12 to 17
Detailed Statement of Financial Activities	18 to 19

THE LINDA NORGROVE FOUNDATION

Report of the Trustees for the Year Ended 31 December 2020

The Trustees present their ninth annual report and financial statements of the charity for the 2019 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.

Year	Fundraising & Donations Income	Expenditure on Projects in Afghanistan	UK Administration Costs
2011	£396,004	£58,918	£7,115
2012	£80,103	£170,029	£21,898
2013	£191,572	£227,321	£6,431
2014	£261,775	£286,482	£3,491
2015	£91,587	£123,994	£13,525
2016	£129,737	£103,361	£3,628
2017	£175,411	£143,647	£3,525
2018	£150,567	£106,616	£5,112
2019	£178,396	£148,893	£7,994
2020	£283,818	£177,962	£4,498

In 2020 the UK administration costs of £4,498 were more than offset by donations of £6,000 from John & Lorna Norgrove, ensuring that every penny raised by the Foundation goes towards supporting projects in Afghanistan.

THE LINDA NORGROVE FOUNDATION

Report of the Trustees for the Year Ended 31 December 2020

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

Despite disruptions due to restrictions associated with the pandemic, fundraising in 2020 has raised £22,693.

The following supporters raised funds:-

Rob, Janis and Catherine at the Morven Gallery

John Porteous for Wallace Stone Christmas lunch savings

A Solstice Mandala weekend with Therese and Peter Muskus

Yoga with Rebecca Ellis and Will Medd

Donations in lieu of presents on the marriage of Doctors Yama and Amy

On Sir Stuart Etherington's birthday

On Mr Pointy Haired Jedi's birthday;

Linda and Jacquie's 2.6km challenge;

Online yoga with Alessandra;

Hereford Quakers September Appeal.

An Open Water Swim Challenge in recognition of the 10th anniversary of the Foundation was the brainwave of trustee Elspeth Murphy. 83 swimmers rose to the challenge to swim 1,3,5 or 10km on a good day during September, many in the Outer Hebrides, others across Scotland, England and further afield in Guernsey, the French Alps and British Columbia. All received a unique embroidered badge donated by Norma Macleod of Immerse Hebrides. These amazing swimmers raised over £1,285.

Our usual annual 10k In October became virtual with runners, walkers, cyclists taking part around the world, in Australia, Canada, USA, Italy, Germany, France, the Netherlands, Sweden and across the UK, during the first ten days of October. Locally, on the 10th, a restricted number kept feet moving over 10 hours in a continuous relay around the 10k Bhalto Peninsula. Amanda Berringer walked 10k, asking for donations to LNF on her 50th birthday; Jane Cumming and Jenny MacPherson walked every day for 10 days; and Jen Gow ran 10k every day for 10 days in Vancouver.

Their first get-together since lockdown, the Harris Guides walked 10k on the Isle of Harris

18 Leamington Brownies completed a combined 65km in 45 minutes.

DAI in Maryland, USA, Linda's former employer, organised a virtual 5k, a virtual trivia night, and Zoom classes, including Albanian cooking and 'laughing' yoga.

Overall the virtual 10k and associated events in October raised £13,791.

Visitors spending a night in Mangersta Bothy and the Norgrove's boat wheelhouse gave voluntary donations following their stays.

Profits from the weekly rent of the Timsgarry Byre holiday cottage pay for UK administration costs, travel and other expenses for the Foundation.

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 2020

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 programmes are delivered and monitored by our two country directors, Frishta and Farzana Matin, Throughout the year their professionalism and dedication has ensured effective the delivery of our projects.

John Conway and Annelise Jespersen managed the additional IT and social media publicity associated with LNF's 10th anniversary. Their help has been 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 and the addition of gift aid.

In 2020 we provided £169,377 in direct funding to 15 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.

£104,132 was given to support education. £89,882 for University scholarships and £14,250 to support schools.

£22,244 was provided towards medical provisions: Providing major surgeries for 13 children and mums from rural provinces, the preparation and distribution of braille educational materials for blind children, assistance with transport to clinics of women in labour in a remote rural province and a midwifery clinic provision in a rural province north of Kabul..

£15,474 towards enabling women to become economically independent. £8,637 allowed a team to pass their driving test so that they could drive a pink shuttle bus taxi service to transport women safely around Kabul, £5,521 paid to 'winterise' beehives to allow them to better withstand the harsh climates for a women's beekeeping coop, and £7,086 paid for tailoring skills combined with a reusable bag project, reducing the use of plastic bags in the markets.

And 2020 was the year of Covid and we gave each of our scholarship students an enhanced Eid gift of \$200 to help them cope with the disruption. This combatted the loss of employment for some, the costs of internet tuition and the rises in the price of foodstuffs in their markets. We also funded (£6,215) the staff of the Gawharshad school who, whilst the school was closed, volunteered, searched for really needy folk in a poor district of Kabul and distributed foodstuffs to help these families through the crisis.

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 2020

FINANCIAL REVIEW

Financial review

We started the year with financial resources available totalling £210,214.

£176,725 was given in grants to projects.

Income from donations and fund raising for the year was £285,292.

The total cost of all other expenditure including admin cost, newsletters, cost of goods sold etc was £11,958

We ended the year with funds of £305,586.

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

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.

£80,000 plus interest 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.
We hold a US\$ account with Bank of Scotland.

Funds intended for transfers are retained, in various currencies, in a UK based Currencies4You account.

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, many more long term commitments have been entered into for higher education scholarships lasting until the girls graduate. By the end of 2020 we were supporting 65 medical students studying for an average of six years - a future commitment for this programme alone of some \$390,000 - and overall we ended the year with 140 further education scholarships in all disciplines. Our programmes have rapidly increased and continue to increase so it is vital that we retain adequate funds in reserve to allow for the possibility that donation funding might decline.

Finances over the past years have been stable. 2020 was a successful year for LNF and reserves increased by £95,372. Sufficient funds exist at present to ensure that all commitments entered into can be funded provided donation income doesn't dramatically reduce for some reason.

THE LINDA NORGROVE FOUNDATION

Report of the Trustees for the Year Ended 31 December 2020

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 NORRGROVE FOUNDATION

Report of the Trustees for the Year Ended 31 December 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Current Trustees

The two 'founder Trustees' were John and Lorna Norgrove, Linda's parents.

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.

Thomas Fisher was registered as a Trustee on 19th April 2012. He resigned in August 2020 due to workload and also to personal issues coping with a young family during a pandemic.

Carola Bell and Jane Cumming were invited to be Trustees early in 2012.

Elsbeth Logan, who was at school with Linda in Uig and remained a friend, accepted an invitation to become a Trustee in January 2019.

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 2020, all held via zoom due to the covid restrictions.

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. They make monthly donations each year calculated to offset all costs apart from those incurred in Afghanistan and also those costs directly attributable to fund-raising, such as the printing of Christmas cards for resale, for example.

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.

THE LINDA NORGROVE FOUNDATION

Report of the Trustees for the Year Ended 31 December 2020

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 benefitting from the government compensation scheme.
- 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 external hard drives continuously.
- Death of Trustees - we now have five Trustees rather than three.
- Loss of volunteers or employees in Afghanistan. - We have adopted a strategy of two part time programme managers 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 an ongoing 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 Chair
Lorna Norgrove Trustee
Thomas Fisher Trustee (resigned 6.8.20)
Carola Bell Treasurer
Jane Cumming Trustee
Elspeth Logan

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

THE LINDA NORGROVE FOUNDATION

**Report of the Trustees
for the Year Ended 31 December 2020**

REFERENCE AND ADMINISTRATIVE DETAILS

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

Website: www.lindanorgrovefoundation.org

Approved by order of the board of trustees on 13 August 2021 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 2020 set out on pages ten to seventeen.

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

Date: 13 August 2021

THE LINDA NORGVROVE FOUNDATION

**Statement of Financial Activities
for the Year Ended 31 December 2020**

	Notes	Unrestricted fund £	Restricted funds £	31.12.20 Total funds £	31.12.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		153,623	111,966	265,589	161,342
Other trading activities	2	18,229	-	18,229	17,054
Investment income	3	<u>1,474</u>	<u>-</u>	<u>1,474</u>	<u>1,405</u>
Total		173,326	111,966	285,292	179,801
 EXPENDITURE ON					
Raising funds		4,992	-	4,992	4,437
Charitable activities					
Afghan project expenditure		104,616	73,346	177,962	148,893
Governance Costs		360	-	360	360
Support costs		6,606	-	6,606	7,634
		<u>116,574</u>	<u>73,346</u>	<u>189,920</u>	<u>161,324</u>
Total		116,574	73,346	189,920	161,324
 NET INCOME		 56,752	 38,620	 95,372	 18,477
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>151,831</u>	<u>58,383</u>	<u>210,214</u>	<u>191,737</u>
 TOTAL FUNDS CARRIED FORWARD		 <u><u>208,583</u></u>	 <u><u>97,003</u></u>	 <u><u>305,586</u></u>	 <u><u>210,214</u></u>

The notes form part of these financial statements

THE LINDA NORGROVE FOUNDATION

**Balance Sheet
31 December 2020**

	Notes	Unrestricted fund £	Restricted funds £	31.12.20 Total funds £	31.12.19 Total funds £
CURRENT ASSETS					
Stocks	7	87	-	87	107
Debtors	8	13,749	-	13,749	2,199
Prepayments and accrued income		1,013	-	1,013	985
Cash at bank and in hand		<u>194,095</u>	<u>97,003</u>	<u>291,098</u>	<u>207,283</u>
		208,944	97,003	305,947	210,574
CREDITORS					
Amounts falling due within one year	9	(361)	-	(361)	(360)
		<u>208,583</u>	<u>97,003</u>	<u>305,586</u>	<u>210,214</u>
NET CURRENT ASSETS					
		<u>208,583</u>	<u>97,003</u>	<u>305,586</u>	<u>210,214</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>208,583</u>	<u>97,003</u>	<u>305,586</u>	<u>210,214</u>
NET ASSETS					
		<u><u>208,583</u></u>	<u><u>97,003</u></u>	<u><u>305,586</u></u>	<u><u>210,214</u></u>
FUNDS					
	10			208,583	151,831
Unrestricted funds				<u>97,003</u>	<u>58,383</u>
Restricted funds					
TOTAL FUNDS					
				<u><u>305,586</u></u>	<u><u>210,214</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 13 August 2021 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 2020

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 2019)', 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.

THE LINDA NORGVROVE FOUNDATION

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

2. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	31.12.20 Total funds £	31.12.19 Total funds £
Fundraising events	14,693	-	14,693	14,490
Sale of goods	<u>3,536</u>	<u>-</u>	<u>3,536</u>	<u>2,564</u>
	<u>18,229</u>	<u>-</u>	<u>18,229</u>	<u>17,054</u>

3. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	31.12.20 Total funds £	31.12.19 Total funds £
Deposit account interest	<u>1,474</u>	<u>-</u>	<u>1,474</u>	<u>1,405</u>

4. GRANTS PAYABLE

	31.12.20 £	31.12.19 £
Afghan project expenditure	<u>176,725</u>	<u>148,893</u>

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

	31.12.20 £	31.12.19 £
Educational		
Afghan Educational Children's Circus	2,053	5,777
SCAWNO	8,281	16,905
Gawharshad University Scholarships	13,572	12,598
Medical Scholarships	72,520	46,446
Heela School Scholarships	-	1,818
Afghan Children's Songbook	3,916	-
School Scholarships	-	515
Rustam School	-	4,015
Student's EID Award	3,790	3,600
Medical		
Afghanistan Libre	8,010	-
HealthProm	9,586	10,273
Le Chaine de L'Espoir	9,931	10,033
Women's Livelihoods		
Afghan Aid	1,000	-
Noveonlus	8,637	-
Hand in Hand	-	9,290
Yakawlang Beekeeping Coop	5,521	6,172
Christian Aid – Herat Women	-	5,001
Serve Afghanistan	-	9,310
Afghan Green Future Organisation	7,086	-
Covid		
Scholarship Students Covid Grants	9,259	-
Gawharshad School Covid Help Project	6,215	-
Afghan Support Costs		
Afghanistan Salaries and all Afghan expenses	<u>7,348</u>	<u>7,140</u>
	<u>176,725</u>	<u>148,893</u>

THE LINDA NORGROVE FOUNDATION

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

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 £2,204. 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 £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	93,321	68,021	161,342
Other trading activities	17,054	-	17,054
Investment income	<u>1,405</u>	<u>-</u>	<u>1,405</u>
Total	111,780	68,021	179,801
EXPENDITURE ON			
Raising funds	4,437	-	4,437
Charitable activities			
Afghan project expenditure	106,872	42,021	148,893
Governance Costs	360	-	360
Support costs	<u>7,634</u>	<u>-</u>	<u>7,634</u>
Total	<u>119,303</u>	<u>42,021</u>	<u>161,324</u>
NET INCOME/(EXPENDITURE)	(7,523)	26,000	18,477
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>159,354</u>	<u>32,383</u>	<u>191,737</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>151,831</u></u>	<u><u>58,383</u></u>	<u><u>210,214</u></u>

THE LINDA NORGROVE FOUNDATION

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

7. STOCKS		31.12.20	31.12.19
		£	£
Stocks		<u>87</u>	<u>107</u>
8. DEBTORS		31.12.20	31.12.19
		£	£
Amounts falling due within one year:			
C4U Equals Connect Ltd		4,762	-
Other debtors		<u>9,011</u>	<u>1,304</u>
		<u>13,773</u>	<u>1,304</u>
Amounts falling due after more than one year:			
FairFX International		<u>(24)</u>	<u>895</u>
Aggregate amounts		<u>13,749</u>	<u>2,199</u>
9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31.12.20	31.12.19
		£	£
Other creditors		<u>361</u>	<u>360</u>
10. MOVEMENT IN FUNDS			
		Net	
	At 1.1.20	movement	At
	£	in funds	31.12.20
		£	£
Unrestricted funds			
General fund	151,831	56,752	208,583
Restricted funds			
Gawharshad	-	1,300	1,300
Medical School	<u>58,383</u>	<u>37,320</u>	<u>95,703</u>
	<u>58,383</u>	<u>38,620</u>	<u>97,003</u>
TOTAL FUNDS	<u>210,214</u>	<u>95,372</u>	<u>305,586</u>

THE LINDA NORGROVE FOUNDATION

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	173,326	(116,574)	56,752
Restricted funds			
Gawharshad	2,600	(1,300)	1,300
Medical School	<u>109,366</u>	<u>(72,046)</u>	<u>37,320</u>
	<u>111,966</u>	<u>(73,346)</u>	<u>38,620</u>
TOTAL FUNDS	<u><u>285,292</u></u>	<u><u>(189,920)</u></u>	<u><u>95,372</u></u>

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	159,354	(7,523)	151,831
Restricted funds			
Medical School	32,383	26,000	58,383
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u><u>191,737</u></u>	<u><u>18,477</u></u>	<u><u>210,214</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	111,780	(119,303)	(7,523)
Restricted funds			
Gawharshad	1,250	(1,250)	-
Medical School	<u>66,771</u>	<u>(40,771)</u>	<u>26,000</u>
	<u>68,021</u>	<u>(42,021)</u>	<u>26,000</u>
TOTAL FUNDS	<u><u>179,801</u></u>	<u><u>(161,324)</u></u>	<u><u>18,477</u></u>

THE LINDA NORGROVE FOUNDATION

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

10. MOVEMENT IN FUNDS - continued

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

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	159,354	49,229	208,583
Restricted funds			
Gawharshad	-	1,300	1,300
Medical School	<u>32,383</u>	<u>63,320</u>	<u>95,703</u>
	<u>32,383</u>	<u>64,620</u>	<u>97,003</u>
TOTAL FUNDS	<u>191,737</u>	<u>113,849</u>	<u>305,586</u>

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 £
Unrestricted funds			
General fund	285,106	(235,877)	49,229
Restricted funds			
Gawharshad	3,850	(2,550)	1,300
Medical School	<u>176,137</u>	<u>(112,817)</u>	<u>63,320</u>
	<u>179,987</u>	<u>(115,367)</u>	<u>64,620</u>
TOTAL FUNDS	<u>465,093</u>	<u>(351,244)</u>	<u>113,849</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

THE LINDA NORGROVE FOUNDATION

Detailed Statement of Financial Activities
for the Year Ended 31 December 2020

	Unrestricted funds £	Restricted funds £	31.12.20 Total funds £	31.12.19 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	138,555	101,403	239,958	143,755
Gift aid	<u>15,068</u>	<u>10,563</u>	<u>25,631</u>	<u>17,587</u>
	153,623	111,966	265,589	161,342
Other trading activities				
Fundraising events	14,693	-	14,693	14,490
Sale of goods	<u>3,536</u>	<u>-</u>	<u>3,536</u>	<u>2,564</u>
	18,229	-	18,229	17,054
Investment income				
Deposit account interest	<u>1,474</u>	<u>-</u>	<u>1,474</u>	<u>1,405</u>
Total incoming resources	173,326	111,966	285,292	179,801
EXPENDITURE				
Other trading activities				
Cost of goods sold	2,081	-	2,081	1,502
Fundraising events costs	<u>2,911</u>	<u>-</u>	<u>2,911</u>	<u>2,935</u>
	4,992	-	4,992	4,437
Charitable activities				
Grants to institutions	103,379	73,346	176,725	148,893
Support costs				
Management				
Web and postage costs	544	-	544	1,676
Subscriptions	222	-	222	215
Office Expenses	2,305	-	2,305	4,970
Volunteer travel costs	-	-	-	310
Afghanistan visit - March	<u>-</u>	<u>-</u>	<u>-</u>	<u>514</u>
	3,071	-	3,071	7,685
Finance				
Bank charges	687	-	687	349
Foreign exchange loss / (gain)	<u>3,705</u>	<u>-</u>	<u>3,705</u>	<u>(780)</u>
	4,392	-	4,392	(431)
Other				
Insurance	380	-	380	380

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 2020**

	Unrestricted funds £	Restricted funds £	31.12.20 Total funds £	31.12.19 Total funds £
Other				
Governance costs				
Accountancy and legal fees	<u>360</u>	<u>-</u>	<u>360</u>	<u>360</u>
Total resources expended	<u>116,574</u>	<u>73,346</u>	<u>189,920</u>	<u>161,324</u>
Net income	<u><u>56,752</u></u>	<u><u>38,620</u></u>	<u><u>95,372</u></u>	<u><u>18,477</u></u>