

REGISTERED CHARITY NUMBER: SC041843

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2021
for
THE LINDA NORGROVE 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 2021**

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THE LINDA NORSGROVE FOUNDATION

Report of the Trustees for the Year Ended 31 December 2021

The Trustees present their ninth annual report and financial statements of the charity for the 2021 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 and to provide scholarships, enabling women to attend university.

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	£176,725	£4,138
2021	£376,024	£256,745	£12,189

In 2021 the UK administration costs of £12,189 were more than offset by donations of £12,200 from John & Lorna Norgrove, ensuring that every penny raised by the Foundation goes towards supporting projects in Afghanistan.

THE LINDA NORGVROVE FOUNDATION

Report of the Trustees for the Year Ended 31 December 2021

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

Despite disruptions due to restrictions associated with the pandemic, fundraising in 2021 raised £15,814.

Our main event was the annual 10k run and walk on the Bhalto Peninsula which, together with the associated events worldwide, raised over £7,000.

The Harris Guides walked 10k in atrocious weather on the Isle of Harris, raising £1,847.

Lynne Goodacre and Helen Jones and friends raised £1,700 walking in North Tyneside and Lancashire respectively.

In London, our webmasters, John and Annelise Conway, walked 10k with friends in Richmond Park, the longest walk John had done since his double lung transplant in February.

Others ran, walked or cycled in different areas of the UK, in the USA, Canada, Kathmandu, Australia, France, Portugal, Sweden and Germany.

For the second year running we held an Open Water Swim Challenge with 132 people taking part, many in the waters of the Outer Hebrides, but also across the UK, in France and in Canada. 103 swam 1k, nineteen 3k, five 5k and three 10k. Adrian Clark and Kiltarn Swimmers, whose donations were matched by Rois Scottish Sea Glass, raised £1,120, bringing the overall amount to £2,850.

The Harris Tweed Ride saw tweed-clad cyclists touring the streets of Glasgow in September.

Jared Phillips ran in the Yorkshire Marathon.

Alessandra Silvestrini offered online yoga classes.

Will Medd gave meditation classes in Lancaster.

Cat Moore, Katja Riek and Nicola Poole, and Heather Afrin all sold prints of their artworks.

Money raised has been donated by Monymusk Thrift Shop, the Stornoway Bowling Club and Rotary Club.

LNF Friends of Tasmania continue to give their support with £1,334 raised this year.

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 NORGVROVE FOUNDATION

Report of the Trustees for the Year Ended 31 December 2021

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 were, until August, delivered and monitored by two country directors, Frishta and Farzana Matin. Fortunately we were able to help them relocate to UK in October and their role was taken over by Negin Amini who started work for us on a part-time basis at the beginning of November.

Sophie Brown started working for LNF in April, initially for a day a week, then for two days a week. This has dramatically changed the efficiency of running of our office. Her wage cost is included within the expenses which John and Lorna, and also trustee Carola Bell, pay to LNF each year.

John Conway and Annelise Jespersen managed our website and provided IT help, as did Dave Chamberlain. IT is one of our biggest challenges and we are very grateful for their support.

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 are covered by a matching donation and the addition of gift aid.

In 2021 we provided £256,007 in direct funding to 22 projects in Afghanistan.

Projects

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.

£171,242 was given to support education. £144,575 for University education and £26,667 to support schools.

Because after the Taliban takeover, the possibility of earning funds through part-time employment disappeared, we started giving the university students a living allowance in the autumn.

£23,364 was provided towards medical provisions: We funded major surgeries for 17 children and 18 mums from rural provinces, the preparation and distribution of braille educational materials for blind children, and paid for the running of a midwifery clinic in Parwan province.

£16,985 towards enabling women to become economically independent.

For many Afghans, life became much more difficult after the Taliban takeover and many were going hungry. We started a programme of distributing food parcels to families headed by women. £31,587 helped several thousand 'weather the storm'.

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 NORGVROVE FOUNDATION

Report of the Trustees for the Year Ended 31 December 2021

FINANCIAL REVIEW

Financial review

We started the year with financial resources available totalling £305,586.

£256,007 was given in grants to projects.

Income from donations and fund raising for the year was £380,115.

The total cost of all other expenditure including admin cost, newsletters, cost of goods sold etc. was £23,376.

We ended the year with funds of £405,580.

We aim to keep at least one year's turnover in reserve to cover the informal liability we owe to our university sponsored students. When they are selected, we advise them that we will continue their scholarships until they graduate and we need a significant reserve so that we could manage should there be a significant fall in donations.

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, to take advantage of the government compensation limit.

£80,000 plus interest continued to be held in a 90 day account with Cambridge and Counties Bank.

£85,000 has been deposited with Skipton Building Society.

The balance of UK funds were held in Bank of Scotland and Co-op Bank current accounts.

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 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.

The events of 2021 clearly show how difficult it is to predict and forecast in Afghanistan. As a small organisation running on a tight budget with short communication chains, we have been able to adapt quicker than many, but 2021 was a difficult year and we do hope that the pace of change slackens.

No-one is sure whether secondary education will be available for girls and, if not, our university scholarship programme for women will falter.

Meantime, we will continue to take on more students and hope that schools for both sexes will reopen soon.

We were providing scholarships for 163 before the Taliban took over and ended the year with around 140. Many students whose parents were paying their fees previously now find themselves in difficulties after their parents lost their jobs, access to their savings was limited and prices rose. We intend to provide scholarships for those in this situation to allow them to complete their studies.

Finances over the past years have been stable. 2021 was a successful year for LNF and reserves increased by £99,994. 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 2021

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 2021

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 2021, 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 2021

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
Lorna Norgrove
Carola Bell
Jane Cumming
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

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 2021**

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

Website: www.lindanorgrovefoundation.org

Approved by order of the board of trustees on 21 September 2022 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 2021 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. 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.

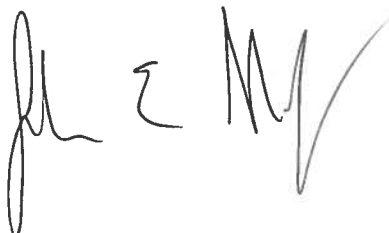
Independent examiner's statement

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: 21 September 2022

THE LINDA NORGROVE FOUNDATION

**Statement of Financial Activities
for the Year Ended 31 December 2021**

	Notes	Unrestricted fund £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		212,162	148,048	360,210	265,589
Other trading activities	2	15,814	-	15,814	18,229
Investment income	3	<u>4,091</u>	<u>-</u>	<u>4,091</u>	<u>1,474</u>
Total		<u>232,067</u>	<u>148,048</u>	<u>380,115</u>	<u>285,292</u>
EXPENDITURE ON					
Raising funds		7,271	-	7,271	4,992
Charitable activities					
Afghan project expenditure		148,726	108,019	256,745	176,725
Governance Costs		360	-	360	360
Support costs		<u>15,745</u>	<u>-</u>	<u>15,745</u>	<u>7,843</u>
Total		<u>172,102</u>	<u>108,019</u>	<u>280,121</u>	<u>189,920</u>
NET INCOME		59,965	40,029	99,994	95,372
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>208,583</u>	<u>97,003</u>	<u>305,586</u>	<u>210,214</u>
TOTAL FUNDS CARRIED FORWARD		<u>268,548</u>	<u>137,032</u>	<u>405,580</u>	<u>305,586</u>

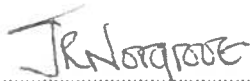
The notes form part of these financial statements

THE LINDA NORNGROVE FOUNDATION

**Balance Sheet
31 December 2021**

	Notes	Unrestricted fund £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
CURRENT ASSETS					
Stocks	7	72	-	72	87
Debtors	8	54,033	-	54,033	13,773
Prepayments and accrued income		815	-	815	1,013
Cash at bank and in hand		<u>319,156</u>	<u>137,033</u>	<u>456,189</u>	<u>291,098</u>
		374,076	137,033	511,109	305,971
CREDITORS					
Amounts falling due within one year	9	(105,528)	(1)	(105,529)	(385)
NET CURRENT ASSETS		<u>268,548</u>	<u>137,032</u>	<u>405,580</u>	<u>305,586</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>268,548</u>	<u>137,032</u>	<u>405,580</u>	<u>305,586</u>
NET ASSETS		<u>268,548</u>	<u>137,032</u>	<u>405,580</u>	<u>305,586</u>
FUNDS					
	10				
Unrestricted funds				268,548	208,583
Restricted funds				<u>137,032</u>	<u>97,003</u>
TOTAL FUNDS				<u>405,580</u>	<u>305,586</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21 September 2022 and were signed on its behalf by:



John Richard Norgrove - Trustee



Lorna Norgrove - Trustee

The notes form part of these financial statements

THE LINDA NORGVROVE FOUNDATION

Notes to the Financial Statements for the Year Ended 31 December 2021

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.

2. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
Fundraising events	10,567	-	10,567	14,693
Sale of goods	<u>5,247</u>	<u>-</u>	<u>5,247</u>	<u>3,536</u>
	<u>15,814</u>	<u>-</u>	<u>15,814</u>	<u>18,229</u>

THE LINDA NORGROVE FOUNDATION

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

3. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
Deposit account interest	<u>4,091</u>	<u>-</u>	<u>4,091</u>	<u>1,474</u>

4. GRANTS PAYABLE

	31.12.21 £	31.12.20 £
Afghan project expenditure	<u>256,007</u>	<u>176,725</u>

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

	31.12.21 £	31.12.20 £
Concern Worldwide	7,000	-
Serve Afghanistan	4,415	-
Afghan Educational Children's Circus	4,970	2,053
SCAWNO	-	8,281
Gawharshad University Scholarships	9,726	13,572
Medical Scholarships	97,552	72,520
Afghan Children's Songbook	3,744	3,916
Rustam School	1,483	-
Student's EID Award	9,403	3,790
Afghanistan Libre	5,904	8,010
HealthProm	-	9,586
Le Chainé de L'Espoir	17,460	9,931
Afghan Aid	3,500	1,000
Noveonlus	6,485	8,637
Yakawlang Beekeeping Coop	-	5,521
Afghan Green Future Organisation	26,587	7,086
Scholarship Students Covid Grants	777	9,259
Gawharshad School Covid Help Project	-	6,215
Afghanistan Salaries and all Afghan expenses	12,829	7,348
Cure International	9,734	-
Dehkada Library	621	-
Feroz Bahar School	4,055	-
Friends Aschiana	8,000	-
Student Living Allowance	16,762	-
Serve Afghanistan Emergency Relief	<u>5,000</u>	<u>-</u>
	<u>256,007</u>	<u>176,725</u>

THE LINDA NORGROVE FOUNDATION

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

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 £2,575. This amount was covered by donations back to the Foundation by John and Lorna Norgrove in the year, as per the notes below the table on page 1 of the Report of Trustees.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	153,623	111,966	265,589
Other trading activities	18,229	-	18,229
Investment income	<u>1,474</u>	<u>-</u>	<u>1,474</u>
Total	<u>173,326</u>	<u>111,966</u>	<u>285,292</u>
EXPENDITURE ON			
Raising funds	4,992	-	4,992
Charitable activities			
Afghan project expenditure	103,379	73,346	176,725
Governance Costs	360	-	360
Support costs	<u>7,843</u>	<u>-</u>	<u>7,843</u>
Total	<u>116,574</u>	<u>73,346</u>	<u>189,920</u>
NET INCOME	56,752	38,620	95,372
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>151,831</u>	<u>58,383</u>	<u>210,214</u>
TOTAL FUNDS CARRIED FORWARD	<u>208,583</u>	<u>97,003</u>	<u>305,586</u>

THE LINDA NORGROVE FOUNDATION

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

7. STOCKS		31.12.21	31.12.20
		£	£
Stocks		<u>72</u>	<u>87</u>
8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31.12.21	31.12.20
		£	£
CW4WA Holding account		20,010	-
C4U Equals Connect Ltd		27,976	4,762
Other debtors		<u>6,047</u>	<u>9,011</u>
		<u>54,033</u>	<u>13,773</u>
9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31.12.21	31.12.20
		£	£
Trade creditors		103,694	-
Other creditors		<u>1,835</u>	<u>385</u>
		<u>105,529</u>	<u>385</u>
10. MOVEMENT IN FUNDS			
		Net	At
	At 1.1.21	movement	31.12.21
	£	in funds	£
		£	
Unrestricted funds			
General fund	208,583	59,965	268,548
Restricted funds			
Gawharshad	1,300	-	1,300
Medical School	<u>95,703</u>	<u>40,029</u>	<u>135,732</u>
	<u>97,003</u>	<u>40,029</u>	<u>137,032</u>
TOTAL FUNDS	<u>305,586</u>	<u>99,994</u>	<u>405,580</u>
Net movement in funds, included in the above are as follows:			
	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
General fund	232,067	(172,102)	59,965
Restricted funds			
Gawharshad	1,300	(1,300)	-
Medical School	<u>146,748</u>	<u>(106,719)</u>	<u>40,029</u>
	<u>148,048</u>	<u>(108,019)</u>	<u>40,029</u>
TOTAL FUNDS	<u>380,115</u>	<u>(280,121)</u>	<u>99,994</u>

THE LINDA NORGVROVE FOUNDATION

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 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>

Comparative 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>285,292</u>	<u>(189,920)</u>	<u>95,372</u>

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

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	151,831	116,717	268,548
Restricted funds			
Gawharshad	-	1,300	1,300
Medical School	<u>58,383</u>	<u>77,349</u>	<u>135,732</u>
	<u>58,383</u>	<u>78,649</u>	<u>137,032</u>
TOTAL FUNDS	<u>210,214</u>	<u>195,366</u>	<u>405,580</u>

THE LINDA NORGROVE FOUNDATION

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

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 £
Unrestricted funds			
General fund	405,393	(288,676)	116,717
Restricted funds			
Gawharshad	3,900	(2,600)	1,300
Medical School	<u>256,114</u>	<u>(178,765)</u>	<u>77,349</u>
	<u>260,014</u>	<u>(181,365)</u>	<u>78,649</u>
TOTAL FUNDS	<u>665,407</u>	<u>(470,041)</u>	<u>195,366</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

THE LINDA NORGVROVE FOUNDATION

Detailed Statement of Financial Activities
for the Year Ended 31 December 2021

	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	191,473	138,857	330,330	239,958
Gift aid	<u>20,689</u>	<u>9,191</u>	<u>29,880</u>	<u>25,631</u>
	212,162	148,048	360,210	265,589
Other trading activities				
Fundraising events	10,567	-	10,567	14,693
Sale of goods	<u>5,247</u>	<u>-</u>	<u>5,247</u>	<u>3,536</u>
	15,814	-	15,814	18,229
Investment income				
Deposit account interest	<u>4,091</u>	<u>-</u>	<u>4,091</u>	<u>1,474</u>
Total incoming resources	232,067	148,048	380,115	285,292
EXPENDITURE				
Other trading activities				
Cost of goods sold	3,391	-	3,391	2,081
Fundraising events costs	<u>3,880</u>	<u>-</u>	<u>3,880</u>	<u>2,911</u>
	7,271	-	7,271	4,992
Charitable activities				
UK Afghan refugee support	738	-	738	-
Afghanistan grants and support	<u>147,988</u>	<u>108,019</u>	<u>256,007</u>	<u>176,725</u>
	148,726	108,019	256,745	176,725
Support costs				
Management				
Web and postage costs	161	-	161	544
Subscriptions	222	-	222	222
Office Expenses	3,585	-	3,585	2,305
Administrator costs	<u>7,000</u>	<u>-</u>	<u>7,000</u>	<u>-</u>
	10,968	-	10,968	3,071
Finance				
Bank charges	790	-	790	687
Foreign exchange loss / (gain)	<u>3,556</u>	<u>-</u>	<u>3,556</u>	<u>3,705</u>
	4,346	-	4,346	4,392

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THE LINDA NORGROVE FOUNDATION

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2021**

	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
Finance				
Other				
Insurance	431	-	431	380
Governance costs				
Accountancy and legal fees	<u>360</u>	<u>-</u>	<u>360</u>	<u>360</u>
Total resources expended	<u>172,102</u>	<u>108,019</u>	<u>280,121</u>	<u>189,920</u>
Net income	<u><u>59,965</u></u>	<u><u>40,029</u></u>	<u><u>99,994</u></u>	<u><u>95,372</u></u>

This page does not form part of the statutory financial statements