

REGISTERED CHARITY NUMBER: SC041843

**Report of the Trustees and
Financial Statements for the Year Ended 31 December 2025
for
THE LINDA NORGROVE FOUNDATION**

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

THE LINDA NORRGROVE FOUNDATION

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THE LINDA NORRGROVE FOUNDATION

Report of the Trustees for the Year Ended 31 December 2025

The Trustees present their fifteenth annual report and financial statements of the charity for the 2025 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 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 or persons, mostly based in Afghanistan, for specific projects.

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

In general, we do not focus on one particular sector, preferring instead to support a wide variety of projects, with a focus on health, education, and humanitarian aid.

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. We believe that our donors find this approach more appealing than the larger charities working within the country with their associated handicaps of large budgets, higher overheads and less targeted funding. We encourage those receiving funding to become self-sustaining.

THE LINDA NORRGROVE FOUNDATION

Report of the Trustees for the Year Ended 31 December 2025

ACHIEVEMENTS 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
2022	£555,129	£586,994	£21,247
2023	£448,322	£389,319	£28,271
2024	£815,238	£478,501	£45,077
2025	£678,344	£653,664	£48,012

In 2025 the UK administration costs of £48,012 were more than offset by donations from Trustees and specific donors, ensuring that individual donations to the Foundation go towards supporting projects in Afghanistan.

THE LINDA NORGROVE FOUNDATION

Report of the Trustees for the Year Ended 31 December 2025

ACHIEVEMENTS AND PERFORMANCE

Fundraising activities

Our loyal supporters are pivotal to the ongoing ability of the Linda Norgrove Foundation (LNF) to make a difference to the lives of women and children in Afghanistan. We are very grateful for their imaginative and enthusiastic fundraising ideas. In 2025 a total of £36,866 was raised for the Foundation through fundraising initiatives and sales of goods (calendars, Christmas cards, and running T-shirts).

LNF does not receive any government or international aid funding, relying instead on donations from individuals and private trusts. This allows the Foundation to be flexible and adaptable to the changing circumstances in Afghanistan. We can also respond quickly to natural disasters and support projects that larger organisations cannot or will not fund.

We would specifically like to thank all those who have given their time and energy to fundraise on behalf of LNF. Runners, singers, crafters, bakers, walkers, swimmers, writers, gardeners, coffee drinkers, online sellers, musicians, and more have all helped raised over £36,000 for LNF over the past 12 months. Many of these supporters were highlighted in the 2025 LNF Summer and Winter Newsletters. We would, however, specifically like to thank Margaret Macleod who continues to greatly support LNF through the sales of her knitting and sewing.

Over the past 12 months LNF has also received donations in memory of loved ones. We would like to note a donation which was made in the names of Michael Logozzo of New York, who worked for the Aga Khan Foundation, and Steven Dick of Glasgow, who worked for FCDO. Both friends to the people of Afghanistan and whose remarkable warmth, wit and inclusive approach to life are deeply missed.

For the past fifteen years LNF has held the annual 10km on the Valtos Peninsula on the Isle of Lewis, with others walking and running in support across the globe. Living in the Outer Hebrides we know that weather is always changeable; however, for the first time since 2010 the main event in 2025 had to be cancelled. Storm Amy meant that conditions were just too unpredictable to hold a public event - with heavy rain and strong winds it didn't feel safe to ask people to turn out. A few hardy souls, including Lorna Norgrove and staff member, Sophie Brown, battled round the route, refusing to be beaten by the elements. Others walked and ran in different locations around Scotland, in the USA, Germany, Sweden, and North Korea. Many thanks to the O'Brien sisters who organised a 'Run for Freedom' event across various cities in America, raising over £11,400.

Visitors spending a night in Mangersta Bothy gave voluntary donations following their stays.

Profits from the weekly rent of the Timsgarry Byre holiday cottage helped to 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.

Legacies and Trusts

Additional funding for specific projects was received from a number of trusts - we would particularly like to thank the Calleva Foundation for their support for the delivery of winter food aid parcels and the Mother and Baby Clinic in Herat, the Critchley Charitable Trust and the Pike Star Foundation for their support of vocational training projects, the MacBevan Trust for funding scholarships for primary school aged girls in Kabul, the SC and ME Morland Trust, the Moynitruist, Samela Charitable Trust, Berfred Foundation, and Inchrye Trust. We are incredibly grateful for the support of the Al Basma Foundation who

paid for the visa fees and living costs for the 18 female Afghan medical students currently studying in Scotland.

THE LINDA NORGROVE FOUNDATION

Report of the Trustees for the Year Ended 31 December 2025

ACHIEVEMENTS AND PERFORMANCE

Staffing and Volunteers

John and Lorna Norgrove, Carola Bell, Mhairi Murdoch, and Frishta and Farzana Matin continued to volunteer their time as Trustees, meeting four times in the year to set the Foundation's overall direction and giving valuable guidance in decision-making. Carola Bell gave many hours of her time to ensure the Foundation's finances were kept up to date.

Louise Scullion joined the Board of Trustees at the Q4 Board meeting held on the 5th December 2025.

Our Trustees are not paid and so ensure that the charity's funds are devoted entirely to the charity's aims. The Trustees also pay most of the UK overheads, so that donations go direct to Afghanistan. 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 fundraising efforts. Whilst appreciating this to be the case, the Trustees know that many donors prefer their money to go direct to Afghanistan rather than being diminished in the UK.

Where there are bank fees, exchange rates and currency charges we do not include these under individual Awards & Grants. Transfer of funds to Afghanistan is noted as "Direct Support Costs" (p 23). Auditing costs were £4,800. LNF management costs, including wages, pensions and office expenses were £48,012 (p 30 and 31).

Sophie Brown continued to work four days a week, overseeing the delivery of 39 projects in Afghanistan (coordinated by 31 partners) as well as providing ongoing support to the 18 Afghan medical students in Scotland. This included liaising with the universities, administrative support on visa applications, arranging required English tests and providing general advice. All UK administrative costs were paid by John and Lorna Norgrove, Carola Bell, private charitable trusts and some individual donors who ringfence their donation specifically for this purpose. Sophie was supported by Jennifer Fearon who worked up to 15 hours per week on a self-employed basis. This additional support, particularly responding to UK donations and overseeing the LNF fundraising initiatives, was invaluable given the increased workload as LNF continues to grow.

In Afghanistan our programmes continue to be supported and monitored by our Country Director, Negina Amiri.

Volunteers John Conway and Annelise Jespersen managed the Foundation website, updated social media, and provided IT help.

Volunteer Kimberley Manion managed our PR, writing articles and responding to queries from the press.

Rhona Macleod made a great job of designing our newsletters. When she did charge, it was on 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 their matching donation and associated gift aid.

THE LINDA NORGROVE FOUNDATION

Report of the Trustees for the Year Ended 31 December 2025

ACHIEVEMENTS AND PERFORMANCE

Projects

From the beginning we have been determined to fund a wide variety of small projects.

£359,618 was allocated to support education, training and medical projects in Afghanistan. These were mainly delivered by trusted Afghan partners working on small projects, directly supporting women and children.

Secondary Schools and all universities in Afghanistan continued to be closed to women. A series of edicts by the de facto government, limiting the freedoms on women and teenage girls, continued to restrict the projects LNF was able to support. However, there is still a lot that can be achieved whether it is through improved health outcomes, developing new skills, providing safe spaces for women and girls to meet, or simply a respite from worrying about the next meal.

LNF continued to fund life-changing surgeries at the French Medical Institute for Mothers and Children in Kabul: £34,402 paid for surgical costs for 27 patients (15 girls and 12 women) as well as 53 awareness sessions reaching a total of 2,250 individuals. These sessions covered a range of topics, such as general health education, common diseases and their prevention, malnutrition prevention, child and maternal nutrition, hygiene practices and menstrual hygiene. Maternal and infant mortality rates were cut by providing £27,020 to fund Community Health Workers and emergency transportation for women in labour in a remote area of Balkh province. Expectant mothers and malnourished children were also supported through the mother and baby clinic in Herat, with a funding grant of £50,000.

LNF continued to fund practical hospital residencies at the CURE Hospital in Kabul, alongside 15 internships for women who have completed their medical degrees but have not been able to sit the final exit exams. £3,723 was also provided to the City Medical Complex to cover the cost of paediatric surgeries. The Afghan Midwives Association was awarded £10,155 to upskill 18 qualified midwives in Logar province.

LNF provided £6,409 to continue to fund scholarships for 50 primary girls aged between six and twelve at Gawharshad School. The Aschiana Centre ran computer classes for 100 girls, with two rounds of 50 students each completing a 6-month course, costing £3,621. Serve Afghanistan received £5,797 to support blind and partially sighted students by providing specialist teachers and braille, audio and large print resources. £381 paid for three large tents so that young children in Balkh could be sheltered from the sun during lessons.

The situation for many Afghans continues to be difficult with an economy in crisis, climate shocks, and restrictions on women working, impacting families across the country. According to UNHCR, in 2025 approximately 2.9 million Afghans were returned or forced to return from Pakistan and Iran. Many with no homes or employment to return to. In 2025 a total of £166,710 was spent on humanitarian aid. This included food, warm clothes, stoves and fuel to help some of the poorest families over the winter months. Families headed by women mostly having no job or social security, and so relying on charity from neighbours or relatives, or on their children working the streets. £59,319 paid for the distribution of over 200 stoves and firewood to families in Kabul and Daikundi. £98,179 paid for the distribution of food parcels - 480 parcels delivered to families in Kabul at the start of the year and a further 960 food parcels distributed in November and December. Additionally, a further 250 families were provided with food aid in Herat in November 2025. A total of 1,690 families - over 8,450 people - accessed emergency food aid. Street working children in Kabul and children from poor families in Parwan province also benefited from winter coats and boots to help them through the cold winter.

Following the devastating earthquakes in Kunar in late August and early September 2025, LNF provided £67,500 to pay for two female medical teams to travel to the affected areas. One team worked at the public hospital whilst the other was based at a large IDP camp. The two teams treated over 4,000 women and girls in the four-month period following the disaster.

A complete list of the organisations receiving awards for projects is available on page 23 and details are given within the newsletters available on our website.

Some organisations delivered multiple projects across several provinces on behalf of LNF during 2025.

THE LINDA NORGROVE FOUNDATION

Report of the Trustees for the Year Ended 31 December 2025

ACHIEVEMENTS AND PERFORMANCE

The Foundation assesses the success of projects it supports by independent monitoring. This includes visits by our employee in Kabul, coupled with the submission of written reports, accounts and receipts, photographs and video footage, as appropriate.

The cost of supporting 18 medical students to study in Scotland was £122,986, which has been covered by funding from private trusts. This covered UKVI Student Visa fees, Immigration Health Surcharge costs for the duration of study and a living allowance of £4,600 per student to top-up student loans.

FINANCIAL REVIEW

Financial review

We started the year with financial resources available totalling £621,943

£653,664 was given in grants to projects.

Income from donations and fund raising for the year was £678,344

The total cost of other expenditure including admin cost, newsletters, cost of goods sold etc. was £48,012

The total cost of bank fees, exchange charges and currency charges was £23,668

We ended the year with funds of £579,178

Investment policy and objectives

Investment Policy

Following a review of our finances and noting the volatility of events in Afghanistan and the variability in our rate of grant making we do not tie up substantial funds for long periods but invest in a variety of deposit accounts, to take advantage of the government compensation limit.

From 1st December 2025 the deposit limit by the FSCS increased up to £120,000 allowing larger amounts to be held securely in LNF bank accounts.

To simplify the finances Trustees agreed at the December meeting to move to the Insignis Platform, where funds are deposited into a hub account and then distributed across financial institutions to keep limits in each account below £120,000.

The balance of UK GBP funds was held in the Bank of Scotland and Co-operative Bank Current accounts, with USD held in a USD \$ Current account with the Bank of Scotland.

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 ensuring appropriate publicity of the Foundation's work.

The events of 2021 and the subsequent restrictions and regulations imposed by the Taliban, particularly around the freedoms and rights of women, 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 more quickly than many.

In 2025 the Foundation received high levels of support. We are particularly thankful to individuals who have set up regular donations as this helps with planning the future support for projects.

THE LINDA NORGROVE FOUNDATION

Report of the Trustees for the Year Ended 31 December 2025

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 2025

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 in April 2012 and resigned in August 2020. Carola Bell and Jane Cumming were invited to be Trustees early in 2012.

Elsbeth Logan became a Trustee in January 2019 and resigned in March 2023.

Irwin Maclean became a Trustee of LNF in April 2022 and resigned in August 2023.

Frishta Matin and Farzana Matin became Trustees of LNF in November 2022.

Jane Cumming resigned as Trustee of LNF in December 2023.

Mhairi Murdoch became a Trustee of LNF in September 2024

Louise Scullion became a Trustee in December 2025 taking the total number of LNF Trustees to seven.

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

Four trustee meetings were held in 2025, mostly in person with more distant Trustees joining online.

Trustees are in regular 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 draft minutes approved at the subsequent meeting.

At the Trustee meeting on 11th December 2023 the financial sign-off procedure was amended for making funding decisions relating to the projects in Afghanistan (previous procedure had been agreed in April 2012):

- Expenditure less than £1,000: Sophie Brown and Carola Bell have authority to decide and advise the other Trustees of the decision.
- Expenditure between £1,000 and £10,000: proposal to be circulated to all Trustees by email detailing a deadline for responses if anyone has concerns. Approval of a minimum of three Trustees is required to agree a proposal.
- Expenditure in excess of £10,000: proposal to be circulated to all Trustees by email detailing a deadline for responses if anyone has concerns. A positive response from each Trustee is required before proceeding.

Emails that require Trustee response will have a very brief update on the project and have "DECISION REQUIRED" in the title.

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

THE LINDA NORGROVE FOUNDATION

Report of the Trustees for the Year Ended 31 December 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Charity Management

All Trustees oversee the running of the charity and ensure that all activities are focused on achieving the charitable objectives.

Initially the operation of the charity was undertaken by the Trustees and volunteers. As the charity has grown it now also employs staff to manage the day-to-day operations. The Trustees still play an important role in the operation, but this will further reduce with time.

In December 2023 John and Lorna Norgrove outlined their intention to step back from the day-to-day operations of the Foundation but to remain as Trustees.

In January 2024 Sophie Brown increased her hours to four days a week. A self-employed, part-time, member of staff was recruited to support with donations and administration, working up to 15 hours per week.

All projects including arranging financial transfers abroad and subsequent monitoring through our Afghan staff, banking, record keeping and donor contact are managed from the office in Mangersta.

As well as the stated Trustee responsibilities, Carola Bell maintains the financial records using the Xero system.

Frishta and Farzana liaise between the UK management and the Country Director in Afghanistan. Their knowledge of Afghanistan is invaluable, and both now act as spokespeople for the Foundation.

Mhairi Murdoch advises on projects and has first-hand experience of working in the NHS in Scotland.

Louise Scullion is a highly respected Scottish artist and supports with LNF promotional materials, updates, and events as well as bringing an enquiring mind to Trustee discussions.

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. Significant risks and mitigating strategies and actions are detailed below:

- Bank defaults resulting in a loss of capital - we try to deposit capital with several different banks to benefit from protection by the Financial Services Compensation Scheme.
- Catastrophe at Mangersta Head Office - back up main computers using time machine and hard drives.
- Death of Trustees - we now have seven Trustees with a wider age range.
- Loss of volunteers or employee in Afghanistan - this remains an area of risk as we are reliant on one self-employed woman in Kabul who has proved to be trustworthy and committed. If she were to leave, we are confident that we could rely on in-country contacts to find someone else to take on this role.
- A complete failure or embezzlement of funds from one of the projects that we have funded - risk reduced by keeping most of our grants to individual projects below £15,000. The Shefa Institute were reluctant to refund the outstanding 50% project costs when the midwifery courses closed at the end of 2024. Throughout the year, we doggedly continued to work with local partners and contacts in the UN to insist that these funds are repaid.

We continued the process, in liaison with our Afghan staff, of categorisation and risk reduction relating to their work in Kabul.

THE LINDA NORGROVE FOUNDATION

Report of the Trustees for the Year Ended 31 December 2025

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
Frishta Matin
Farzana Matin
Mhairi Ann Murdoch
Louise Scullion (appointed 5.12.25)

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

Bankers
Bank of Scotland
38 St Andrews Square
Edinburgh
EH2 2YR

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

THE LINDA NORGROVE FOUNDATION

Report of the Trustees for the Year Ended 31 December 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Foundation contact details:

Phone number 01851 672 324

Email sophie.brown@lindanorgrovefoundation.org

Website www.lindanorgrovefoundation.org

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

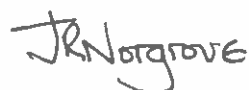
Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently,
- observe the methods and principles in the Charities SORP,
- make judgements and estimates that are reasonable and prudent,
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and The Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 10 September 2026 and signed on its behalf by



John Richard Norgrove - Trustee

Report of the Independent Auditors to the Trustees of The LINDA NORGROVE FOUNDATION

Opinion

We have audited the financial statements of The LINDA NORGROVE FOUNDATION (the 'charity') for the year ended 31 December 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements;
- or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Report of the Independent Auditors to the Trustees of
The LINDA NORGROVE FOUNDATION**

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Report of the Independent Auditors to the Trustees of The LINDA NORGROVE FOUNDATION

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach was as follows:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the entity and determined that the most significant are anti-fraud, bribery and corruption legislation, and those relating directly to the preparation of the financial statements; that is FRS102, Charities SORP and the Companies Act 2006. They are also subject to data protection laws (GDPR).

We assessed the risks of material misstatement in respect of fraud as follows:

As part of our audit team discussion, we identified if any particular area was more susceptible to misstatement. A list of the known related parties was compiled along with an expectation of transactions between them. We then made fraud enquiries of those charged with governance and confirmed our related party list.

Based on the results of our risk assessment we designed our audit procedures to identify non-compliance with such laws and regulations identified above. We corroborated our enquiries of those charged with governance by a review of the board minutes to date, a review of the bank statements to date and a review of legal fees charged in the year for any evidence of legal or regulatory issues. Our considerations at planning were corroborated and no further legal or regulatory issues were noted.

We considered the risk of fraud through management override and, in response, we incorporated testing of manual journal entries throughout the year into our audit approach. A review of the year of bank statements was undertaken, to identify any large or unusual transactions. No transactions outside the normal course of business were identified.

Given the size of the entity, segregation of duties is limited, so we designed our audit procedures to identify and to address any material misstatements arising from this. Appropriate approval controls were found to be in place.

The engagement partner's assessment of whether the engagement team collectively had the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations concluded that the overall risk was of fraud and misstatement was low and the experience of the audit team assigned was sufficient and no specialists were required. An appropriate level of materiality has been calculated in consideration of the inherent difficulty in detecting irregularities along with the perceived level of risk.

There are inherent limitations in the audit procedures described above that result in an unavoidable risk that some material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with International Standards on Auditing (UK). The further removed non-compliance with laws and regulations is from the events and financial transactions in the financial statements, the less likely the auditor is to become aware of it or recognise non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment through forgery, collusion, omission or misrepresentation. The primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and management.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Trustees of
The LINDA NORGROVE FOUNDATION**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



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

10 September 2026

THE LINDA NORGROVE FOUNDATION

**Statement of Financial Activities
for the Year Ended 31 December 2025**

	Notes	Unrestricted fund £	Restricted funds £	31.12.25 Total funds £	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	527,142	114,336	641,478	778,439
Other trading activities	3	36,866	-	36,866	36,799
Investment income	4	16,266	-	16,266	11,114
Other income		<u>111</u>	<u>-</u>	<u>111</u>	<u>-</u>
Total		<u>580,385</u>	<u>114,336</u>	<u>694,721</u>	<u>826,352</u>
EXPENDITURE ON					
Raising funds	5	7,343	-	7,343	6,398
Charitable activities	6				
Afghan project expenditure		562,996	114,336	677,332	494,642
Governance Costs		4,800	-	4,800	5,000
Support costs		<u>48,011</u>	<u>-</u>	<u>48,011</u>	<u>45,077</u>
Total		<u>623,150</u>	<u>114,336</u>	<u>737,486</u>	<u>551,117</u>
NET INCOME/(EXPENDITURE)		(42,765)	-	(42,765)	275,235
RECONCILIATION OF FUNDS					
Total funds brought forward		621,943	-	621,943	346,708
TOTAL FUNDS CARRIED FORWARD		<u>579,178</u>	<u>-</u>	<u>579,178</u>	<u>621,943</u>

The notes form part of these financial statements

THE LINDA NORGROVE FOUNDATION

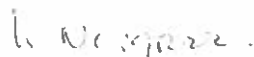
Balance Sheet 31 December 2025

	Notes	Unrestricted fund £	Restricted funds £	31.12.25 Total funds £	31.12.24 Total funds £
CURRENT ASSETS					
Stocks	12	429	-	429	803
Debtors	13	20,962	-	20,962	55,030
Prepayments and accrued income		11,264	-	11,264	16,409
Cash at bank		<u>556,206</u>	<u>-</u>	<u>556,206</u>	<u>569,921</u>
		588,861	-	588,861	642,163
CREDITORS					
Amounts falling due within one year	14	<u>(9,683)</u>	<u>-</u>	<u>(9,683)</u>	<u>(20,220)</u>
NET CURRENT ASSETS		<u>579,178</u>	<u>-</u>	<u>579,178</u>	<u>621,943</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>579,178</u>	<u>-</u>	<u>579,178</u>	<u>621,943</u>
NET ASSETS		<u>579,178</u>	<u>-</u>	<u>579,178</u>	<u>621,943</u>
FUNDS	15				
Unrestricted funds				<u>579,178</u>	<u>621,943</u>
TOTAL FUNDS				<u>579,178</u>	<u>621,943</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 10 September 2026 and were signed on its behalf by:



John Richard Norgrove - Trustee



Loma Norgrove - Trustee

The notes form part of these financial statements

THE LINDA NORRGROVE FOUNDATION

**Cash Flow Statement
for the Year Ended 31 December 2025**

	Notes	31.12.25 £	31.12.24 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(29,981)</u>	<u>217,797</u>
Net cash (used in)/provided by operating activities		<u>(29,981)</u>	<u>217,797</u>
 Cash flows from investing activities			
Interest received		<u>16,266</u>	<u>11,114</u>
Net cash provided by investing activities		<u>16,266</u>	<u>11,114</u>
 Change in cash and cash equivalents in the reporting period		 (13,715)	 228,911
Cash and cash equivalents at the beginning of the reporting period		<u>569,921</u>	<u>341,010</u>
 Cash and cash equivalents at the end of the reporting period		 <u><u>556,206</u></u>	 <u><u>569,921</u></u>

The notes form part of these financial statements

THE LINDA NORGROVE FOUNDATION

Notes to the Cash Flow Statement for the Year Ended 31 December 2025

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.12.25 £	31.12.24 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(42,765)	275,235
Adjustments for:		
Interest received	(16,266)	(11,114)
Decrease/(increase) in stocks	374	(683)
Decrease/(increase) in debtors	39,213	(62,237)
(Decrease)/increase in creditors	<u>(10,537)</u>	<u>16,596</u>
Net cash (used in)/provided by operations	<u>(29,981)</u>	<u>217,797</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.25 £	Cash flow £	At 31.12.25 £
Net cash			
Cash at bank	<u>569,921</u>	<u>(13,715)</u>	<u>556,206</u>
	<u>569,921</u>	<u>(13,715)</u>	<u>556,206</u>
Total	<u>569,921</u>	<u>(13,715)</u>	<u>556,206</u>

The notes form part of these financial statements

THE LINDA NORGROVE FOUNDATION

Notes to the Financial Statements for the Year Ended 31 December 2025

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.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

THE LINDA NORGROVE FOUNDATION

Notes to the Financial Statements - continued for the Year Ended 31 December 2025

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	31.12.25 Total funds £	31.12.24 Total funds £
Donations and Legacies	491,523	114,336	605,859	740,393
Gift aid	<u>35,619</u>	<u>-</u>	<u>35,619</u>	<u>38,046</u>
	<u>527,142</u>	<u>114,336</u>	<u>641,478</u>	<u>778,439</u>

3. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	31.12.25 Total funds £	31.12.24 Total funds £
Fundraising events	32,214	-	32,214	32,438
Sale of goods	<u>4,652</u>	<u>-</u>	<u>4,652</u>	<u>4,361</u>
	<u>36,866</u>	<u>-</u>	<u>36,866</u>	<u>36,799</u>

4. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	31.12.25 Total funds £	31.12.24 Total funds £
Deposit account interest	<u>16,266</u>	<u>-</u>	<u>16,266</u>	<u>11,114</u>

5. RAISING FUNDS

Other trading activities

	Unrestricted funds £	Restricted funds £	31.12.25 Total funds £	31.12.24 Total funds £
Purchases	3,124	-	3,124	2,557
Fundraising events costs	<u>4,219</u>	<u>-</u>	<u>4,219</u>	<u>3,841</u>
	<u>7,343</u>	<u>-</u>	<u>7,343</u>	<u>6,398</u>

THE LINDA NORRGROVE FOUNDATION

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2025**

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 7) £	Support costs (see note 8) £	Totals £
Afghan project expenditure	23,668	653,664	-	677,332
Governance Costs	-	-	4,800	4,800
Support costs	-	-	48,011	48,011
	<u>23,668</u>	<u>653,664</u>	<u>52,811</u>	<u>730,143</u>

7. GRANTS PAYABLE

	31.12.25 £	31.12.24 £
Afghan project expenditure	<u>653,664</u>	<u>478,501</u>

THE LINDA NORGROVE FOUNDATION

Notes to the Financial Statements - continued for the Year Ended 31 December 2025

7. GRANTS PAYABLE - continued

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

	31.12.25	31.12.24
	£	£
Aschiana - School in IDP Camp	3,621	9,408
Serve Afghanistan	5,797	5,447
Afghan Educational Children's Circus	6,352	5,688
Gawharshad School Scholarships	6,409	6,505
Medical Scholarships	-	7,105
Student Scholarships	6,706	-
HealthProm	27,020	10,480
Le Chaine de L'Espoir	34,402	25,521
Afghan Aid	5,000	5,000
Hand in Hand	14,000	-
Cure International	27,367	36,779
Friends Aschiana	-	10,874
Other	1,928	126
Afghanistan Support Costs	4,350	4,664
The Liberty, Equality, Fraternity Afghanistan Organisation - Training	63,535	20,260
Femed Telemed Afghanistan	-	158
Cheering Afghanistan Grow Clinic	24,262	40,613
Glasgow Afghans United	6,000	4,000
Orphan Friends Charity Foundation	2,091	-
Bamyan Schools Project	-	10,784
University Scholarships UK	122,985	84,628
Midwifery Training - Shefa Institute, Fayzabad	-	14,223
Saleho Strengthen Agriculture	-	5,465
Pule Charikhi Kindergarden	-	15,179
Nayestane	-	9,132
lecturio GmbH	-	3,014
Humanitarian Aid	114,904	143,448
AMU Language Center	8,032	-
CanHealth International	10,622	-
Code Weekend	5,515	-
Daricha - Network of Community Schools for Girls in Afghanistan	9,715	-
Development Bridge Organization for Afghanistan (Flying Wings Online School)	7,477	-
Farhikhtegan Foundation	1,735	-
Kegdai Mobile Schools	4,949	-
Sheshbarjeh Training Centre, Ghazni	570	-
Afghanistan Rehabilitation and Growth Organisation	30,298	-
Nutrition and Education International	11,814	-
Afghan Midwives Association	10,155	-
Ataturk National Paediatric Hospital	964	-
City Medical Complex	3,723	-
Tasneem Project	3,866	-
Earthquake Relief	67,500	-
	<u>653,664</u>	<u>478,501</u>

THE LINDA NORGROVE FOUNDATION

Notes to the Financial Statements - continued for the Year Ended 31 December 2025

8. SUPPORT COSTS

	Management £	Other £	Governance costs £	Totals £
Governance Costs	-	-	4,800	4,800
Support costs	<u>47,200</u>	<u>811</u>	<u>-</u>	<u>48,011</u>
	<u>47,200</u>	<u>811</u>	<u>4,800</u>	<u>52,811</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for their role as trustees' for the year ended 31 December 2025 nor for the year ended 31 December 2024.

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 £2,885 (2024; £2,337). 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.

10. STAFF COSTS

	31.12.25 £	31.12.24 £
Wages and salaries	32,310	33,082
Other pension costs	<u>782</u>	<u>792</u>
	<u>33,092</u>	<u>33,874</u>

The average monthly number of employees during the year was as follows:

	31.12.25 <u>1</u>	31.12.24 <u>1</u>
Admin		

No employees received emoluments in excess of £60,000.

THE LINDA NORGROVE FOUNDATION

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2025**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	778,439	-	778,439
Other trading activities	36,799	-	36,799
Investment income	<u>11,114</u>	<u>-</u>	<u>11,114</u>
Total	<u>826,352</u>	<u>-</u>	<u>826,352</u>
 EXPENDITURE ON			
Raising funds	6,398	-	6,398
Charitable activities			
Afghan project expenditure	494,642	-	494,642
Governance Costs	5,000	-	5,000
Support costs	<u>45,077</u>	<u>-</u>	<u>45,077</u>
Total	<u>551,117</u>	<u>-</u>	<u>551,117</u>
 NET INCOME	275,235	-	275,235
Transfers between funds	<u>1,100</u>	<u>(1,100)</u>	<u>-</u>
Net movement in funds	276,335	(1,100)	275,235
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>345,608</u>	<u>1,100</u>	<u>346,708</u>
 TOTAL FUNDS CARRIED FORWARD	<u>621,943</u>	<u>-</u>	<u>621,943</u>

12. STOCKS

	31.12.25 £	31.12.24 £
Stocks	<u>429</u>	<u>803</u>

THE LINDA NORGROVE FOUNDATION

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2025**

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Trade debtors	5,526	30,889
Other debtors	<u>15,436</u>	<u>24,141</u>
	<u>20,962</u>	<u>55,030</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Trade creditors	1,373	918
Taxation and social security	-	999
Other creditors	<u>8,310</u>	<u>18,303</u>
	<u>9,683</u>	<u>20,220</u>

15. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	621,943	(42,765)	579,178
	<u>621,943</u>	<u>(42,765)</u>	<u>579,178</u>
TOTAL FUNDS			
	<u>621,943</u>	<u>(42,765)</u>	<u>579,178</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	580,385	(623,150)	(42,765)
Restricted funds			
Restricted	114,336	(114,336)	-
	<u>114,336</u>	<u>(114,336)</u>	<u>-</u>
TOTAL FUNDS			
	<u>694,721</u>	<u>(737,486)</u>	<u>(42,765)</u>

THE LINDA NORGROVE FOUNDATION

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2025**

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted fund	345,608	275,235	1,100	621,943
Restricted funds				
Restricted	1,100	-	(1,100)	-
TOTAL FUNDS	<u>346,708</u>	<u>275,235</u>	<u>-</u>	<u>621,943</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	826,352	(551,117)	275,235
TOTAL FUNDS	<u>826,352</u>	<u>(551,117)</u>	<u>275,235</u>

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

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.25 £
Unrestricted fund	345,608	232,470	1,100	579,178
Restricted funds				
Restricted	1,100	-	(1,100)	-
TOTAL FUNDS	<u>346,708</u>	<u>232,470</u>	<u>-</u>	<u>579,178</u>

THE LINDA NORGROVE FOUNDATION

Notes to the Financial Statements - continued for the Year Ended 31 December 2025

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	1,406,737	(1,174,267)	232,470
Restricted funds			
Restricted	114,336	(114,336)	-
TOTAL FUNDS	<u>1,521,073</u>	<u>(1,288,603)</u>	<u>232,470</u>

16. RELATED PARTY DISCLOSURES

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 £2,885 (2024; £2,337). 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.£196.

There were no trustees' remuneration or other benefits for their role as trustees' for the year ended 31 December 2025 nor for the year ended 31 December 2024.

THE LINDA NORGROVE FOUNDATION

Detailed Statement of Financial Activities for the Year Ended 31 December 2025

	Unrestricted funds £	Restricted funds £	31.12.25 Total funds £	31.12.24 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations and Legacies	491,523	114,336	605,859	740,393
Gift aid	<u>35,619</u>	<u>-</u>	<u>35,619</u>	<u>38,046</u>
	527,142	114,336	641,478	778,439
Other trading activities				
Fundraising events	32,214	-	32,214	32,438
Sale of goods	<u>4,652</u>	<u>-</u>	<u>4,652</u>	<u>4,361</u>
	36,866	-	36,866	36,799
Investment income				
Deposit account interest	<u>16,266</u>	<u>-</u>	<u>16,266</u>	<u>11,114</u>
Other income				
Other income	<u>111</u>	<u>-</u>	<u>111</u>	<u>-</u>
Total incoming resources	580,385	114,336	694,721	826,352
EXPENDITURE				
Other trading activities				
Cost of goods sold	3,124	-	3,124	2,557
Fundraising events costs	<u>4,219</u>	<u>-</u>	<u>4,219</u>	<u>3,841</u>
	7,343	-	7,343	6,398
Charitable activities				
Bank Charges	17,001	-	17,001	12,921
Foreign exchange gain / loss	6,667	-	6,667	3,220
Afghanistan grants and support	<u>539,328</u>	<u>114,336</u>	<u>653,664</u>	<u>478,501</u>
	562,996	114,336	677,332	494,642
Support costs				
Management				
Wages	32,310	-	32,310	33,082
Pensions	782	-	782	792
Web and postage costs	61	-	61	93
Carried forward	<u>33,153</u>	<u>-</u>	<u>33,153</u>	<u>33,967</u>

This page does not form part of the statutory financial statements

THE LINDA NORRGROVE FOUNDATION

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2025**

	Unrestricted funds £	Restricted funds £	31.12.25 Total funds £	31.12.24 Total funds £
Management				
Brought forward	33,153	-	33,153	33,967
Sundries	1,154	-	1,154	961
Subscriptions	90	-	90	222
Office Expenses	2,885	-	2,885	2,337
Administrator costs	8,117	-	8,117	5,181
IT Software and consumables	<u>1,801</u>	<u>-</u>	<u>1,801</u>	<u>1,621</u>
	47,200	-	47,200	44,289
Other				
Insurance	811	-	811	788
Governance costs				
Auditors' remuneration	4,800	-	4,800	4,800
Accountancy and legal fees	<u>-</u>	<u>-</u>	<u>-</u>	<u>200</u>
	<u>4,800</u>	<u>-</u>	<u>4,800</u>	<u>5,000</u>
Total resources expended	<u>623,150</u>	<u>114,336</u>	<u>737,486</u>	<u>551,117</u>
Net income	<u>(42,765)</u>	<u>-</u>	<u>(42,765)</u>	<u>275,235</u>

This page does not form part of the statutory financial statements