

SANDY GALL'S
AFGHANISTAN APPEAL



ACCOUNTS

FOR THE YEAR ENDED

31ST MARCH 2019

CHARITY REGISTERED NUMBER: 294581

Eleanor Gall at the opening of SGAA's new physiotherapy clinic in Mehtarlam, Laghman, 2003.

INDEX

	<u>Page</u>
Trustees Report and Legal and Administrative Details	1 – 5
Report of the Independent Examiner	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Accounts	9 – 13

SANDY GALL'S AFGHANISTAN APPEAL

TRUSTEES' REPORT

The Trustees have pleasure in presenting their Report and Accounts for the year ended 31st March 2019. The activities of Sandy Gall's Afghanistan Appeal (SGAA) over this period were financed principally by its own efforts. The views expressed in the Report are those of the Trustees. The presentation of our Report is in accordance with guidance of SORP 2015. The Trustees also confirm that they have had regard to the Charity Commission Guidance in respect of Public Benefit when reviewing the charity's aims and objectives and planning future activities. In particular they considered how planned activities will contribute to the aims and objectives that have been set.

1. **Objectives of the Charity:**

- * To treat the disabled people of Afghanistan by the provision of prostheses, or orthoses and physiotherapy and assistive devices such as wheelchairs. To enable early correction of congenital problems of children such as Clubfoot and Hip Displacement;
- * To train students in these professions to carry out the work themselves;
- * To prevent further disability and promote better referral in the local community by providing health education and disability awareness information;
- * To upgrade the skills of the technicians already trained with further education and to provide administrative training and management courses for senior staff.

2. **Structure:** SGAA is governed by a Declaration of Trust dated 12th February 1986 and is run by a voluntary committee and consultants in the UK, including a former diplomat, a paediatric orthopaedic surgeon, a professional orthotist, a senior physiotherapist, a midwife, an experienced paramedic and a philanthropist. Eleanor Gall, Director and Trustee, was instrumental in setting up SGAA and the driving force behind many of its achievements, sadly died in September 2018, as mentioned in the previous annual report. Sandy Gall continues as Chairman. The consultants make regular visits to Afghanistan to see the project centres and outreach clinics, evaluating progress, giving seminars to include members of colleague NGOs and supervising technicians with more difficult cases. Members of the Committee are selected for their professional expertise, which enables them to play an active role in the supervision and monitoring of the charitable and other activities of the Charity. In Jalalabad and the eastern region of Afghanistan SGAA activities have been handed over to the management of Swedish Committee for Afghanistan (SCA) in 2006 and are now monitored by SCA's own staff. In Kabul, SGAA handed over SGAA activities at the rehabilitation centre in the 400 bed hospital to a national NGO, Kabul Orthopaedic Organisation (KOO) in 2004 and its physiotherapy clinic for women and children with disabilities in Khair Khana to the Afghan Red Crescent Society in March 2014.

3. **Relationships and Future Plans:** SGAA consultants have continued to visit Afghanistan when possible and provide their expertise to Afghan doctors, physiotherapists and technicians in SCA clinics and Ministry of Public Health hospitals. With support from Festival Medical Services this year, SGAA provided equipment and training opportunities to a team of Afghan surgeons in Mazar-e-Sharif. No technical visits were made to Afghanistan this year by the Committee due to the security situation but Afghan technicians attended courses and conferences in the UK instead.

Subsequent to this reporting period, it was decided at the Committee meeting of 6th November 2019 that the charity should be wound up by end of March 2020 due to diminishing funds and general agreement that the objectives of the Charity had been well achieved over the last 33 years.

SANDY GALL'S AFGHANISTAN APPEAL

TRUSTEES' REPORT (CONTINUED)

4. **Achievements and Performance:** Dr. Rahimullah, the paediatric surgeon that SGAA supports in Mazar-i-Sharif, visited the UK to attend the British Society for Children's Orthopaedic Surgery (BSCOS) AGM in March 2019 where a paper he had contributed to under the aegis of Philip Henman was presented titled: 'Surgical treatment of Late Presenting DDH (Developmental Dysplasia of the Hip) in an Afghan Hospital'. While better screening is still needed to combat late detection of DDH which is such a debilitating disease affecting girls particularly, delegates at the meeting were amazed at the level of surgery being undertaken. During 2018 Dr. Rahimullah reported he had performed 445 open hip reduction surgeries on children with DDH as well as treating 20 cases of neglected clubfoot.

Two of SCA's most expert technicians, a prosthetist/orthotist and physiotherapist, also visited the UK, with support of SGAA, having overcome considerable difficulties in obtaining their visas for which they had to apply in Islamabad twice! They attended a specialist training on Ponseti treatment for Clubfoot near Manchester in October 2018, from some of the UK's top practitioners. Since their return they've run courses for colleagues from SCA's four regional centres and ICRC's 7 centres studying all types of clubfoot particularly atypical clubfoot.

Two SCA technicians (former SGAA staff) also received their Category 1 Diploma from ISPO (International Society of Prosthetics and Orthotics), equivalent to a Masters degree, the highest level qualification along with Mahkpekai, Head Prosthetist/Orthotist at KOO (Kabul Orthopaedic Organization) herself a double amputee and one of the few qualified Category 1 women practitioners in the country. SGAA is currently supporting her financially as it is hard for national NGOs like KOO to raise funds for disability programmes.

5. **Public Benefit:** The main focus of activities during this year was:

- Supporting the training and surgical work of paediatric orthopaedic surgeons in Mazar-i-Sharif and a scrub nurse.
- Technical advice to technicians in the field and training support in the UK.
- Funding for KOO to enable them to continue providing prosthetic, orthotic and physiotherapy services in Kabul.
- Planning with the World Federation of Societies of Anaesthesiologists to run short courses to train Afghan anaesthesia givers.

6. **Finance Review:**

- Income for the year amounted to £25,923, representing donation and grants (£25,882), fundraising activities (£25) and Investment Income (£16).

Expenditure represented Raising Funds and Charitable Activities amounting to £30,507.

The resultant net expenditure for the year amounted to £(4,584) which decreased the balance carried forward on reserves to £49,305. These reserves are represented by cash of £52,195 net of creditors of £2,894.

The Trustees consider the financial position of the charity to be satisfactory.

SANDY GALL'S AFGHANISTAN APPEAL

TRUSTEES' REPORT (CONTINUED)

6. **Finance Review: (continued)**

Reserves: There is a close correlation between income and expenditure in fundraising to support SGAA's continued monitoring of activities in Afghanistan. The twin disciplines of fundraising and low administrative costs enable it to operate with minimum cash reserves.

Investments Policy: The majority of balances are kept in CAF Bank accounts which also provide meagre interest rates in the current climate.

7. **Risk Review:** During this period the security situation in Afghanistan precluded any visits of the Committee. The committee met twice in the year to discuss reports from the fields and meet visiting Afghan technicians.

8. **Fundraising:** Interest in and donations to SGAA often start with people seeing our website, www.sandygallsafghanistanappeal.org.

Organisations who gave generously during this financial year were Farol Ltd Festival Medical Services and individuals in memory of Mrs Eleanor Gall.

To these and all our other donors who continue to regularly send us cheques we are truly grateful.

SANDY GALL'S AFGHANISTAN APPEAL

TRUSTEES' REPORT (CONTINUED)

REFERENCE AND ADMINISTRATIVE DETAILS

Charitable Status

The Sandy Gall Afghanistan Appeal Charitable Trust is a registered Charity - Registration Number 294581.

Management Committee

The following are members of the Management Committee:

Mrs. Eleanor Gall (Director - deceased 9th September 2018)

Mr. Sandy Gall CMG, CBE (Chairman)

Mr John Gladwin, Businessman

Mrs Jeanne Hartley, Paediatric Physiotherapist

Mr Philip Henman, Orthopaedic Paediatric Surgeon, The Newcastle Upon Tyne Hospitals

Mr. John Lamb MBE, Principal Orthotist (retired), Perth Royal Infirmary

Mr. Mark Scrase-Dickins CMG, DL, ex-diplomat

Mrs. Diane Steer, Midwife

Mr Nich Woolf, Paramedic

Principal Office

The Appeal's address is:

Doubleton Oast House

Doubleton Lane

Penshurst

TONBRIDGE

Kent

TN11 8JA

Bankers

Donations to the Appeal are welcome both by post to the above address or to the SGAA account no. 00003292 at CAF Bank Ltd, West Malling, Kent through any branch of the HSBC.

Solicitors

Harbottle & Lewis

Hanover House

14 Hanover Square

London

W1S 1HP

Independent Examiner

Greg Stevenson FCA

Knox Cropper LLP

65 Leadenhall Street

London

EC3A 2AD

SANDY GALL'S AFGHANISTAN APPEAL

TRUSTEES' REPORT (CONTINUED)

TRUSTEES' RESPONSIBILITIES

Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of Sandy Gall's Afghanistan Appeal and of its income and expenditure for that period. In preparing those financial statements, Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that Sandy Gall's Afghanistan Appeal will continue to operate.

Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of Sandy Gall's Afghanistan Appeal and to enable them to ensure that the financial statements comply with the Charities Act 2011.

The Trustees are also responsible for safeguarding the assets of the organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

BY ORDER OF THE TRUSTEES



Sandy Gall



Diane Steer

Trustees

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF
SANDY GALL'S AFGHANISTAN APPEAL

I report to the trustees on my examination of the accounts of Sandy Gall's Afghanistan Appeal (the Charity) for the year ended 31st March 2019, which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made to the Trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken so that I might carry out an Independent Examination of the financial statements in accordance with the General Directions given by the Charity Commissioners. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body for my work or for this report.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Greg Stevenson, F.C.A.
Knox Cropper LLP
Chartered Accountants

65 Leadenhall Street
London, EC3A 2AD

.....16...January 2020

SANDY GALL'S AFGHANISTAN APPEAL

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST MARCH 2019

	Notes	2019			2018		
		Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
Income From							
Donations and Legacies	3	22,882	3,000	25,882	9,867	22,000	31,867
Other Trading Activities	4	25	-	25	3,384	-	3,384
Investments		16	-	16	8	-	8
Total Income		22,923	3,000	25,923	13,259	22,000	35,259
Expenditure On							
Raising Funds	5	-	-	-	1,491	-	1,491
Charitable Activities	6	26,109	4,398	30,507	21,334	18,865	40,199
Total Expenditure		26,109	4,398	30,507	22,825	18,865	41,690
Net Income/(Expenditure) and Net Movement in Funds		(3,186)	(1,398)	(4,584)	(9,566)	3,135	(6,431)
Total Funds Brought Forward		46,273	7,616	53,889	55,839	4,481	60,320
Total Funds Carried Forward		£43,087	£6,218	£49,305	£46,273	£7,616	£53,889

All the activities reported above represent continuing operations.

SANDY GALL'S AFGHANISTAN APPEAL**BALANCE SHEET****AS AT 31ST MARCH 2019**

	Notes	2019		2018	
		£	£	£	£
FIXED ASSETS	7		-		479
CURRENT ASSETS					
Debtors	8	-		207	
Cash at Bank	9	52,199		55,603	
		<u>52,199</u>		<u>55,810</u>	
CREDITORS : Amount falling due within one Year	10	<u>(2,894)</u>		<u>(2,400)</u>	
NET CURRENT ASSETS			49,305		53,410
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>£49,305</u>		<u>£53,889</u>
RESTRICTED FUNDS	11		6,218		7,616
UNRESTRICTED FUNDS					
General	12		43,087		46,273
			<u>£49,305</u>		<u>£53,889</u>

These accounts were approved by the Board of Trustees on...16...January 2020 and signed on its behalf by:



 Trustee

Sandy Gall



 Trustee

Diane Steer

SANDY GALL'S AFGHANISTAN APPEAL**NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 31ST MARCH 2019****1. CONSTITUTION**

The Sandy Gall Afghanistan Appeal Charitable Trust was constituted on 12th February 1986 by Declaration of Trust.

The Trust is a Registered Charity - Registration Number 294581.

2. ACCOUNTING POLICIES**(a) Basis of Preparation and Assessment of going concern**

The accounts have been prepared under the historical cost convention with the exception of investments which are included at market value. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2015) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The accounts have been prepared to give a 'true and fair view' and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Charity constitutes a public benefit entity as defined by FRS 102.

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

(b) Funds

General funds represent the funds of the Charity that are not subject to any restrictions regarding their use and are available for application to the general purposes of the Charity. Funds designated for a particular purpose by the Charity are unrestricted. Restricted Funds are funds which are used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for a particular purpose.

(c) Income

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

SANDY GALL'S AFGHANISTAN APPEAL
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31ST MARCH 2019

2. ACCOUNTING POLICIES (Continued)

(d) 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 settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

Expenditure incurred in Afghanistan is allocated to Activities Undertaken Directly and Support Costs, whilst UK costs apart from consultant and field costs are treated as Support costs.

Afghanistan costs are allocated in line with management accounts produced by the field staff.

(e) Fixed Assets and Depreciation

Depreciation is calculated to write off the cost of fixed assets on a straight line basis over the expected useful lives of the assets concerned. Items of computer equipment are estimated to have a useful life of five years.

SANDY GALL'S AFGHANISTAN APPEAL
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31ST MARCH 2019

3. DONATIONS AND LEGACIES

	2019			2018
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Grants	13,000	3,000	16,000	22,000
Donations	9,822	-	9,822	9,867
	<u>£22,822</u>	<u>£3,000</u>	<u>£25,822</u>	<u>£31,867</u>

4. OTHER TRADING ACTIVITIES

FUNDRAISING ACTIVITIES

Calendars	25	-	25	3,384
	<u>£25</u>	<u>£-</u>	<u>£25</u>	<u>£3,384</u>

5. RAISING FUNDS

Calendars	-	-	-	1,491
	<u>£-</u>	<u>£-</u>	<u>£-</u>	<u>£1,491</u>

6. CHARITABLE EXPENDITURE

	2019			2018
	Activities Undertaken Directly	Support Costs	Total	Total
	£	£	£	£
Grant to KOO	2,808	-	2,808	15,000
Grant to Swedish Committee	2,738	-	2,738	-
Monitoring and Evaluation	73	-	73	8,860
Equipment and Supplies	3,540	-	3,540	3,029
Training	11,593	-	11,593	4,459
Depreciation (Note 2(e))	-	479	479	240
(Gain)/Loss on Exchange (Note 2(f))	-	-	-	(237)
Office Accommodation	-	2,400	2,400	2,400
Administrative Support	-	2,000	2,000	1,500
Telephone/Internet	-	1,314	1,314	1,379
Printing, Postage, Stationery and Sundries	-	349	349	368
Bank and Currency Translation Charges	-	200	200	160
Loss on Fixed Assets	-	-	-	99
Independent Examination Fee	-	1,800	1,800	1,800
Trustees' Travel Expenses	-	371	371	213
Trustees' Meeting Expenses	-	842	842	929
	<u>£20,752</u>	<u>£9,755</u>	<u>£30,507</u>	<u>£40,199</u>

Restricted Fund Expenditure of £4,398 (2018: £18,865) disclosed on the Statement of Financial Activities is reflected within Charitable Expenditure.

SANDY GALL'S AFGHANISTAN APPEAL
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31ST MARCH 2019

6. CHARITABLE EXPENDITURE (Continued)

Key Management Personnel represents solely the Trustees and they received no remuneration in either the current or preceding year. Trustees are however reimbursed for travel expenses actually incurred in attending Trustee meetings, monitoring the projects on the ground in Afghanistan and providing office facilities at the Appeal's registered office.

Trustees expenses incurred in the UK are disclosed above. Expenses incurred in Afghanistan form a small proportion of the monitoring and evaluation expenses. Included in support costs in the current year are Independent Examination Fees of £1,800 and in the preceding year UK fees of £1,800.

7. FIXED ASSETS

	Computer Equipment
At Cost:	£
Brought Forward at 1 st April 2018	3,046
Additions	-
Disposals	-
Carried Forward at 31 st March 2019	<u>3,046</u>
Accumulated Depreciation:	
Brought Forward at 1 st April 2018	2,567
Charge for the Year	479
Disposals	-
Carried Forward at 31 st March 2019	<u>3,046</u>
Net Book Value Carried Forward	<u>£ -</u>
Net Book Value Brought Forward	<u>£479</u>

8. DEBTORS

	2019	2018
	£	£
Other Debtors	<u>£ -</u>	<u>£207</u>

9. CASH AT BANK AND IN HAND

UK	<u>£52,199</u>	<u>£55,603</u>
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10. CREDITORS

Accruals	<u>£2,894</u>	<u>£2,400</u>
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SANDY GALL'S AFGHANISTAN APPEAL
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31ST MARCH 2018

11. RESTRICTED FUNDS

	Balance at 1/4/2018	Income	Expenditure	Balance at 31/3/2019
	£	£	£	£
Festival Medical Services	4,398	3,000	(4,398)	3,000
British Embassy in Kabul	3,218	-	-	3,218
	<u>£7,616</u>	<u>£3,000</u>	<u>£4,398</u>	<u>£6,218</u>
	Balance at 1/4/2017	Income	Expenditure	Balance at 31/3/2018
	£	£	£	£
Festival Medical Services	1,263	7,000	(3,865)	4,398
Farol	-	15,000	(15,000)	-
British Embassy in Kabul	3,218	-	-	3,218
	<u>£4,481</u>	<u>£22,000</u>	<u>£(18,865)</u>	<u>£7,616</u>

Festival Medical Services

This represents grants for metal implants and equipment used in surgery.

Helpful Hirings/Farol

This represents grants provided for the AOAD and KOO projects in the previous year.

British Embassy in Kabul

This represents a grant for surgical equipment for an orthopaedic surgeon in Kunduz.

12. NET ASSET BETWEEN FUNDS

	Restricted	Unrestricted	Total
	£	£	£
Fixed Assets	-	-	-
Net Current Assets	6,218	43,087	49,305
	<u>£6,218</u>	<u>£43,087</u>	<u>£49,305</u>

13. RELATED PARTY TRANSACTIONS

During the course of the year the charity received a grant of £13,000 from Farol, formerly Helpful Hirings of which Mr John Gladwin was a Director.

During the course of the current and preceding year, the Chairman received reimbursed expenses of £2,400 (2018: £2,400).

In addition Michaela Gall, daughter of the Chairman, received £2,000 (2018: £1,500) for Administrative Support.

14. CONTINGENT LIABILITY

The Charity is in the process of negotiating certain tax liabilities in Afghanistan, which may result in an unknown liability to be paid to the Afghanistan Government. As no reliable estimate of the amount payable is available at present, no provision has been made in these accounts. The trustees have de-registered the Charity in Afghanistan and no liability is likely to materialise.

15. POST BALANCE SHEET EVENTS

It is the intention that the Charity will be wound up at 31st March 2020.