

THE RAINFORD TRUST
(Registered Charity No: 266157)

Trustees' Report and Accounts
for the year ended 31 July 2021

THE RAINFORD TRUST

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Trustees' report for the year ended 31 July 2021

The Trustees present their report along with the financial statements of the Rainford Trust (the 'Charity') for the year ended 31 July 2021. The financial statements have been prepared in accordance with the accounting policies set out on pages 11 to 12 and comply with the Charity's Trust Deed, the Charities Act 2011 and 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 effective 01 January 2019.

Reference and administrative information

Trustees

Mrs A.Moseley
Lady K Pilkington
Mr D Bricknell
Mr S D Pilkington
Mr D C Pilkington
Mrs L F Walker
Dr C Pilkington
Mr J Pilkington
Mr A Pilkington

Charity number

266157

Executive officer

Shirley Robinson

Principal office

Charity and Social Enterprise
Brabners LLP
Horton House
Exchange Flags
Liverpool
L2 3YL

Auditors

DSG.
Chartered Accountants
Castle Chambers
Liverpool L2 9TL
Merseyside

Bankers

National Westminster Bank
Ormskirk Street
St Helens
Merseyside

Investment managers

Brewin Dolphin
12, Smithfield Street
London EC1A 9BD

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Trustees' report for the year ended 31 July 2021 (continued)

Structure, governance and management

The Rainford Trust (Registered Charity No 266157) was established on 24 July 1973 and is an expendable endowment fund.

Under the Trust Deed the trustees have absolute discretion and unrestricted powers of investment.

The Trust Deed provides for a minimum of 5 and a maximum of 15 trustees. A decision to appoint new trustees would be taken by trustees. The induction process for any newly appointed trustee comprises an in depth briefing of the history and philosophical approach of the Charity, and of governance and administrative issues.

The trustees review the risks to which the Charity may be exposed and the systems put in place to mitigate those risks.

Objectives and activities

The Trust's objectives are to apply money for charitable purposes and to charitable institutions within the St Helens MBC area, and other places in the UK and overseas where Pilkington has employees. This does not prejudice the trustees' discretion to help charities which operate outside of these areas. The charitable purposes include the relief of poverty, support for older people, the advancement of health, education including the arts, and other purposes with wide benefit for the community such as environment and conservation projects.

For the year to 31 July 2021, the trustees followed the broad pattern of grant making as in previous years and in accordance with the Trust Deed.

When agreeing the objectives, the trustees have given due regard to the guidance, as issued by the Charities Commission, relating to public benefit. Activities for the year support the strategic aims and ensure trustees' decisions are carried out in an efficient and effective manner.

Grant making policy

The Rainford Trust invites applications for grants through directories such as The Directory of Social Change and through Halton and St Helens VCA. Many organisations in receipt of grants from The Rainford Trust publicise lists of donors, which also helps to raise the profile of the Trust.

The main body of trustees usually meets three times a year in November, March and July. The trustees consider appeals made to the Trust for grants, and review decisions by the Sub-Appeals Committee (the Committee).

The Committee is made up of one trustee and one co-opted member from the local community, as allowed for in the Trust Deed. The Committee, which meets approximately 10 times per year, can refuse, grant or pass on an appeal to the trustees. All appeals granted and rejected by the Committee are reported at the next meeting of the main body of trustees.

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Trustees' report for the year ended 31 July 2021 (continued)

Achievements and performance

In the year to 31 July 2021, the Trust awarded 64 grants with a total value of £130,150 across its charitable activities as follows:

Charitable activity	Grants awarded	
	£	
Welfare	109,650	84%
Education	16,000	12%
Environment	4,500	3%
Total	130,150	100%

The St Helens MBC area received 17% of the total value of grants awarded, including:

- £5,000 to The Katie Piper Foundation
- £4,880 to St. Helens Adult and Young Carers
- £4,000 to the Willowbrook Hospice
- £2,500 to Whiston Willis Primary Academy
- £1,420 to The Friends of Clinkham Wood and Moss Side Gala
- £1,000 to Momo's Café, Priority Youth and St Helens Autism Support.

Charities for national and regional benefit in the UK received 61% of the total value of grants awarded as follows:

- £5,000 grants were awarded to The Big Help Project, Teenage Cancer Trust and Tree of Hope
- Grants ranging from £500 to £3,800 were awarded to many charities including North West Air Ambulance, Walton Lea Partnership, John Fawcett Foundation, Teardrops, Cavell Nurses Trust, Tall Ships Youth Trust, Living Paintings, The Neuromuscular Centre, Fight for Sight, Bumblebee Conservation Trust, Marine Conservation Society and Wirral Narrowboat Community Trust.

UK charities benefiting overseas projects received 22% of the total value of grants awarded:

- £5,000 to Pilkington Pensioners in South Africa and KidsOut
- £3,800 to World Child Cancer
- £3,000 to Their Future Today
- Other grants of £1,000 to £2,000 to a number of charities.

A full list of grants is provided on pages 17 to 18 of the financial statements.

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Trustees' report for the year ended 31 July 2021 (continued)

Financial review

The Trust is reliant on the income from investments to provide the majority of its resources. The annual income from investments was £211,653. All grants were paid out of income received during the year.

The Trust sold the Citadel Theatre in October 2020. The net profit on disposal of the Theatre was £135,328 is included as income in the financial year to 31 July 2021.

The market value of investments at 31 July 2021 is £1,936,229 higher than as at 31 July 2020. This reflects a recovery in the investment markets since the fall at the start of the COVID-19 pandemic.

Auditors

The trustees have confirmed that, so far as they are aware, there is no relevant audit information of which the Trust's auditors are unaware and that they have taken all steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the Trust's auditors are aware of that information.

Investment policy and performance

There are no restrictions on the charity's power to invest. The trustees have adopted a policy to achieve the best optimum return from a broad spread of investments and have not imposed restrictions on the type of investments in the portfolio. The policy is to adopt a medium risk investment strategy based on a balanced mixture of income and growth.

The trustees use the services of Brewin Dolphin as investment managers and regularly review their performance. As part of this trustees will continue to consider the impact of COVID 19 on the Trust's investments and income going forward.

Reserves policy

A reserves policy has been agreed by the trustees that will enable the Trust Fund to generate a level of income to allow more or larger grants to be given where appropriate. The trustees consider it important that the capital value of the funds is maintained to generate revenue returns that will fund the charitable grant making. As an endowed Charity it is acknowledged by the trustees that expenditure of both capital and income is allowed to meet the charitable objectives.

Plans for the future

The trustees plan to make grants in accordance with the objectives in the Trust Deed. The trustees will keep in mind the grant making policy they have developed and continue to review this with regard to the Charity Commission's general guidance on public benefit.

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Trustees' report for the year ended 31 July 2021 (continued)

Trustees responsibilities in relation to the financial statements

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these 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 2019 and FRS102;
- 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 a going concern basis unless it is inappropriate to assume that the Charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. 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.

This report was approved by the trustees on 16 November 2021.

And signed on behalf of the trustees



S. PILKINGTON

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Independent Auditors' Report to the Trustees of The Rainford Trust

Opinion

We have audited the financial statements of The Rainford Trust (the 'Charity') for the year ended 31 July 2021 which comprise the Statement of Financial Activities, Balance Sheet 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, including Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 July 2021 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; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least 12 months from the date when the financial statements are authorised for issue.

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 auditors report 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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 the fact.

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Independent Auditors' Report to the Trustees of Rainford Trust Fund (continued)

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient 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.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 4, the trustees are responsible for the preparation of the financial statements and for being satisfied that they 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 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.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 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 an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but it 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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditors report.

Capability of the audit in detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Discussions with and enquiries of management and those charged with governance were held with a view to identifying those laws and regulations that could be expected to have a material impact on the financial statements. During the engagement team briefing, the outcomes of these discussions and enquiries were shared with the team, as well as consideration as to where and how fraud may occur in the entity.

The following laws and regulations were identified as being of significance to the entity:

- Those laws and regulations considered to have a direct effect on the financial statements include UK financial reporting standards and Charity Law.
- Those laws and regulations for which non-compliance may be fundamental to the operating aspects of the charity and therefore may have a material effect on the financial statements include compliance with charitable objectives, public benefit and fundraising regulations.

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Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of: inquiries of management and the Trustees as to whether the entity complies with such laws and regulations; enquiries with the same concerning any actual or potential litigation or claims; inspection of relevant legal correspondence; review of Trustee meeting minutes; testing the appropriateness of journal entries; and the performance of analytical review to identify unexpected movements in account balances which may be indicative of fraud.

No instances of material non-compliance were identified. However, the likelihood of detecting irregularities, including fraud, is limited by the inherent difficulty in detecting irregularities, the effectiveness of the entity's controls, and the nature, timing and extent of the audit procedures performed. Irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error. As explained above, there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 auditor's 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.

DSG Chartered Accountants

DSG Chartered Accountants

Statutory Auditor,

Castle Chambers, 43 Castle Street, Liverpool L2 9TL

Date...16/11/21


DSG is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment to act as auditor of a company under section 1212 of the Companies Act 2006

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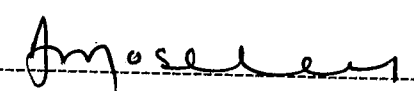
Balance Sheet as at 31 July 2021

		2021	2020
	Note	£	£
Fixed assets			
Tangible fixed assets	7	-	69,070
Investments	8	13,188,002	11,251,773
Total fixed assets		<u>13,188,002</u>	<u>11,320,843</u>
Current assets			
Cash and bank		<u>548,210</u>	<u>312,198</u>
Creditors amounts falling due within one year	9	7,295	14,450
Net current assets		<u>540,915</u>	<u>297,748</u>
Net assets		<u>13,728,917</u>	<u>11,618,591</u>
Expendable endowment fund		<u>13,728,917</u>	<u>11,618,591</u>

Approved by the trustees on 16 November 2021 and signed on their behalf by:



(Trustee) S. PILKINGTON



(Trustee) A. MOSELEY

The notes on pages 11 to 18 form part of these financial statements

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Notes to the accounts

1. Accounting policies

a) Basis of preparation

The Charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared under the historical cost convention, with the exception of the investments which are stated at their mid- 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 Standard applicable in the UK and Republic of Ireland (FRS102) effective 01 January 2019 and the Charities Act 2011.

The accounts are prepared in sterling and monetary amounts are rounded to the nearest £.

b) Going concern

The trustees have reviewed the immediate impact of the Coronavirus pandemic which has had an impact on income and running costs.

At the time of approving the accounts the trustees consider that the Charity has adequate reserves and diverse revenue streams to continue in operational existence for the foreseeable future taking account of economic uncertainties caused by the pandemic. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

c) Incoming resources

All incoming resources are recognised once the Charity has entitlement to the resources, it is certain the resources will be received and the monetary value can be measured with sufficient reliability.

d) Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis, inclusive of irrecoverable VAT. Where costs cannot be directly attributable to particular categories they have been allocated to activities on the most appropriate basis of apportionment.

e) Investments

Investments are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. All realised and unrealised gains and losses are taken to the statement of financial activities as they arise. Realised gains and losses on investments are calculated as the difference between the sales proceeds and the original cost of the investment. Unrealised gains and losses are calculated as the difference between market value at the end of year and opening market values. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

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Notes to the accounts

f) Tangible assets and depreciation

Tangible fixed assets are shown at cost. Depreciation is calculated so as to write off the cost of buildings and additions in equal annual instalments over their expected useful lives (19-25 years) from the date of completion of commissioning or purchase.

g) Grants

Grants are awarded on a discretionary basis and the costs are included once the commitment has been approved.

h) Financial instruments

The Trust only has the kind of financial assets and financial liabilities which qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

i) Funds

The endowment funds are unrestricted and may be spent in accordance with the Trust's charitable objectives at the discretion of the Trustees.

2. Investment income

	2021	2020
	£	£
Investments listed on a recognised Stock Exchange	211,552	231,962
Interest on deposits	101	1,924
	<u>211,653</u>	<u>233,886</u>

3. Other income

Other income is comprised of the net profit on the sale of the Citadel Theatre as follows:

	£
Proceeds from sale	204,398
Net book value	<u>69,070</u>
Profit	<u>135,328</u>

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Notes to the accounts

4. Expenditure

	Grant funded activity £	Support costs £	2021 Total £	2020 Total £
Welfare	109,650	27,674	137,324	140,489
Education	16,000	4,038	20,038	22,439
Humanities	-	10,103	10,103	45,438
Medical	-	-	-	7,537
Environment	4,500	1,136	5,636	1,633
	130,150	42,951	173,101	217,536

A full list of grants made is provided on pages 16 to 17.

5. Support costs by activity

	Welfare	Education	Humanities	Medical	Environment	Total allocated 2021	Total 2020
	£	£	£	£	£	£	£
Governance	14,994	2,188	-	-	616	17,798	19,675
Administration	12,680	1,850	10,103	-	520	25,153	49,611
	27,674	4,038	10,103	-	1,136	42,951	69,286

Governance costs include the expenses associated with trustee meetings, external audit and legal expenses.

Humanities administration costs relate the running costs of the Citadel Theatre prior to sale.

The external audit fee is included as £2,878 (2020: £2,840).

6. Related party transactions and trustees' remuneration

No trustee received any remuneration or expenses in the year ending 31 July 2021 (2020: £nil).

There were no related party transactions in the year ending 31 July 2021 (2020: none).

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Notes to the accounts

7. Tangible fixed assets

	Freehold buildings £	Total £
Assets at cost		
Balance at 01 August 2020	303,758	303,758
Disposal during the year	(303,758)	(303,758)
Balance at 31 July 2021	-	-
Depreciation		
Balance at 1 August 2020	234,688	234,688
Disposal during the year	(234,688)	(234,688)
Balance at 31 July 2020	-	-
Net book value		
At 31 July 2021	-	-
At 31 July 2020	69,070	69,070

The Trust sold the Citadel Theatre in October 2020. The profit on the sale of the property has been accounted for in the Statement of Financial Activities.

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Notes to the accounts

8. Investments

	Listed fixed investment stock	Listed UK equities	Overseas	Hedgefunds absolute return	Property & other	Cash held on deposit	Total
	£	£	£	£	£	£	£
Market value at 01 August 2020	1,414,137	2,975,854	4,678,635	470,682	534,454	1,178,011	11,251,773
Additions at cost	552,350	90,830	652,885	181,020	29,300	-	1,506,385
Net cash movement in the year	-	-	-	-	-	(482,162)	(482,162)
Disposal proceeds	(707,891)	(55,525)	(311,713)	-	-	-	(1,075,129)
Realised profit/(loss)	72,094	5,159	173,867	-	-	-	251,120
Net unrealised gains/(losses)	(72,449)	747,483	1,033,589	18,385	9,007	-	1,736,015
Market value at 31 July 2021	1,258,241	3,763,801	6,227,263	670,087	572,761	695,849	13,188,002
Historic cost at 31 July 2021	1,201,604	2,481,270	3,656,751	632,165	535,710	695,849	9,203,349
Historic cost at 31 July 2020	1,285,051	2,440,806	3,141,712	451,145	506,410	1,178,011	9,003,135

No individual holding exceeds 5% of the total portfolio.

At 31 July 2021 the market value of investments was £3,984,653 greater than historic cost (2020: £2,248,638).

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Notes to the accounts

9. Creditors amounts falling due within one year

	2021	2020
	£	£
Accruals:		
Citadel costs	902	937
Consultancy and secretarial fees	3,400	10,675
Audit fee	2,900	2,830
Sundry	93	8
	<u>7,295</u>	<u>14,450</u>

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Grants awarded in the year to 31 July 2021

Welfare (general, older people, younger people)	£
C&A Pilkington Trust Fund (for South Africa)	5,000
Katie Piper Foundation	5,000
KidsOut	5,000
Teenage Cancer Trust	5,000
The Big Help Project	5,000
Tree of Hope	5,000
Willowbrook Hospice	4,000
St Helens Adult & Young Carers	4,880
World Child Cancer	3,800
Autistica	3,000
Their Future Today	3,000
Whiston Willis Primary Academy	2,500
Excellent Development	2,000
Freedom from Torture	2,000
Koestler Arts	2,000
MNDA	2,000
NICE – Centre for Movement Disorders	2,000
Royal Agriculture Benevolent Fund	2,000
Street League	2,000
Teardrops	2,000
The Friends of H.O.P.E	2,000
Colostomy UK	1,800
Action on Poverty	1,500
Child Bereavement UK	1,500
Childrens Heart Foundation	1,500
EMMAUS Merseyside	1,500
Living Paintings	1,500
Mustard Tree	1,500
Read for Good	1,500
Tall Ships Youth Trust	1,500
The John Fawcett Foundation	1,500
The Uganda School Project	1,500
Walton Lea Partnership	1,500
Friends of Clinkham Wood & Moss Bank Gala	1,420
Dogs for Good	1,000
ERIC	1,000
Fight for Sight	1,000
Ghana School Aid	1,000
Hope House Children's Hospice	1,000
Leadership Through Sport and Business	1,000
Subtotal carried forward	94,900

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Grants awarded in the year to 31 July 2021 (...continued)

	£
Welfare subtotal brought forward	94,900
Listening Books	1,000
Magic Breakfast	1,000
Momo's Café	1,000
North West Air Ambulance	1,000
Priority Youth Liverpool	1,000
SANDS	1,000
St Helens Autism Support	1,000
The National Eczema Society	1,000
The Neuromuscular Centre	1,000
Wirral Community Narrowboat Trust	1,000
British Blind Sport	750
Disabled Sailors Association	750
Sudden Productions	750
Cavell Nurses Trust	500
Childrens Adventure Farm Trust	500
Family Fund	500
Huntingtons Disease Association	500
The Wingate Special Children's Trust	500
Total welfare	<u>109,650</u>
 Education	
Clonter Music Farm Trust	<u>16,000</u>
	<u>16,000</u>
 Environmental	
Marine Conservation Society	1,500
Bumblebee Conservation Trust	1,000
Rainforest Concern	1,000
Renewable World	<u>1,000</u>
	<u>4,500</u>
 Total grants awarded in the year to 31 July 2021	 <u>130,150</u>