

Charity No. 312796

**SIR WILLIAM BOREMAN'S FOUNDATION
REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2025**

SIR WILLIAM BOREMAN'S FOUNDATION

CONTENTS	Page
Report of the Trustee	1 - 5
Independent auditors' report	6 - 8
Statement of financial activities	9
Balance sheet	10
Notes to the financial statements	11 – 16

Appendix A

Reference and Administrative information

Appendix B

Members of The Drapers' Company Court of Assistants and Standing Committees

Appendix C

Charities Administered by The Drapers' Company

Appendix E

Governors of Sir William Boreman's Foundation

SIR WILLIAM BOREMAN'S FOUNDATION

REPORT OF THE TRUSTEE FOR THE YEAR ENDED 31 JULY 2025

The Trustee presents its Report together with the Financial Statements of Sir William Boreman's Foundation ("the Charity") for the year ended 31 July 2025. The Financial Statements have been prepared in accordance with the accounting policies set out in Note 1 to the Financial Statements and comply with the Charities Act 2011, 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, and the documents governing the constitution of the Charity.

Reference and administrative information

The legal and administrative details set out in Appendices A to C and E form part of this report.

Structure, governance and management

Origin

The Charity is governed by a Charity Commission Scheme dated 16 February 1998 and amplified by Trustee's Regulations dated 14 April 1999.

The Charity originates from the Will of Sir William Boreman, dated 1684. He bequeathed to The Drapers' Company a school he had founded in Greenwich, together with adjacent land and property, and other property interests on trust for the endowment of the school. The original school no longer exists and the endowment is now governed by the Scheme above reflecting changes in circumstances.

Governance and management

The Charity uses The Drapers' Company for the provision of administration services, which are provided on a shared basis with other charities under common trusteeship of the Company. The Charity is a participant in The Drapers' Charities Pooling Scheme.

The Drapers' Company is the Charity's Trustee and acts through its Court of Assistants ("the Court"), which meets at least six times a year, agrees overall strategy and takes all policy decisions. These policies are developed and refined by three Standing Committees which oversee grant allocation, finance and investments respectively, and once decisions have been taken and ratified they are implemented by the Company's Officers.

The operation of the Committees is reviewed annually by the Court for effectiveness against the overall aims and objectives of the Company and its Charities.

The Court takes decisions on the award of grants above £50,000. The Trustee delegates authority for the award of grants up to £50,000 and the implementation of the agreed grant-making policy to the Charities Committee and Committee of Governors as appropriate.

Each year the Court normally elects at least one new member from the Company membership who is given specific training on trustee duties and obligations by the Company's Officers and external providers before taking up their position. In addition, all members of the Court receive regular and ongoing trustee training in relevant areas.

To enable effective and efficient grant-making in support of education in the area of benefit, the Trustee established a Committee of up to ten Governors, with up to five members from The Drapers' Company, four local people with relevant expertise and experience, and a local ex-officio member. The Committee, which meets three times a year, has clearly defined terms of reference and is chaired by a member of the Court. The Governors review and assess grant applications on behalf of the Trustee reporting to the Charities Committee. The Governors may approve individual awards up to a maximum value of £25,000. Grants in excess of this sum are subject to the approval of the Charities Committee or the Court dependent upon the size of the grant.

SIR WILLIAM BOREMAN'S FOUNDATION

REPORT OF THE TRUSTEE FOR THE YEAR ENDED 31 JULY 2025

Key management personnel remuneration

The Trustee considers the members of the Court as Trustee and together with the members of the Charities Committee and Committee of Governors, who have limited and clearly defined terms of reference, comprise the key management personnel of the charity in charge of directing and controlling the charity and overseeing the running and operating of the charity on a day-to-day basis. The members of the Court, in their capacity as Trustee, give their time freely and no trustee remuneration was paid in the year.

Trustees are required to disclose all relevant interests and register them with the Director of Philanthropy & Governance and, in accordance with the Charity's policy, withdraw from decisions where a conflict of interest arises. Neither the Charity nor any of the members of the Court, as Trustee, have interests with beneficiary charities, but any such interests would be disclosed.

Risk management

The principal risks faced by the Charity concern the performance of its investments and the capacity of the Charity to make appropriate and effective grants.

The Trustee mitigates the investment risk through the regular review of investment strategy and portfolio performance by the Investment Committee and professional advisors. The Common Investment Fund (The Drapers' Charities Pooling Scheme) in which the Charity's assets are invested also assists in spreading the risk. The capacity of the Charity to make appropriate and effective grants is enhanced by the Committee of Governors which includes members directly involved in education provision in the area of benefit. In addition, the skills and experience of the Charities Committee, to whom the Committee of Governors report, and the Court, together with well-defined terms of reference, reduces the risk of ineffective grant-making.

Statement of trustee responsibilities

The Trustee is responsible for preparing the Trustee's 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 & Wales requires the Trustee 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 Trustee is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102)
- 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 Trustee is responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable it 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. The Trustee is 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.

In the opinion of the Trustee the Charity is adequately resourced to continue to benefit those in need of charitable assistance, in accordance with its objects. The financial statements have been prepared on a going concern basis.

SIR WILLIAM BOREMAN'S FOUNDATION

REPORT OF THE TRUSTEE FOR THE YEAR ENDED 31 JULY 2025

Objectives and activities for the public benefit

The objects of the Charity are to apply the net income:

- a) in awarding to beneficiaries scholarships, exhibitions, bursaries, maintenance allowances or grants tenable at any school, university, college of education, or other institution of further (including professional and technical) education or other educational establishments and in either case approved for the purpose by the Trustee;
- b) in providing financial assistance, outfits, clothing, tools, instruments or books to enable beneficiaries whilst at or on leaving school, university or other educational establishment to prepare for or assist their entry into a profession, trade, occupation or service;
- c) in otherwise promoting the education (including social and physical training) of beneficiaries.

The expression "beneficiaries" means persons, with a preference for males, especially those intending to follow a seafaring career, who have not attained the age of twenty-five years who, in the opinion of the Trustee, are in need of financial assistance and who are resident in the London Boroughs of Greenwich or Lewisham, or in that part of the London Borough of Newham which was formerly in the Metropolitan Borough of Woolwich (with a preference for the London Borough of Greenwich).

Provided that further preference shall be given first to practising members of the Church of England, secondly to sons and daughters of seamen, watermen or fishermen who have at any time served in the armed forces of the Crown, and thirdly to sons and daughters of seamen, watermen and fishermen who have not so served.

In meeting these objects, the Charity aims to promote the education of young people under the age of 25, supporting a broad range of educational initiatives within the area of benefit by the award of grants to institutions and individuals, particularly those from low-income or otherwise disadvantaged backgrounds. The objectives for the year are shaped by these aims with a view to distributing available income in an efficient and effective way in order to maximise the educational benefit to young people.

The Trustee has complied with the Charities Act 2011, having due regard for the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, setting the grant-making policy and in awarding grants.

Grant-making policy

The Charity welcomes applications for funding from individuals, charities and educational establishments which meet the policy guidelines. Applications from individuals are generated through internet search engines, grants directories and by periodically informing local schools, colleges and universities about the financial assistance available to young people from the Charity, and for younger children, through referrals to the Welfare and Attendance Departments of the two local authorities.

An application form is required from individuals applying for a grant which highlights, in particular, their financial position in relation to their chosen course of study. This enables the Governors to provide assistance to those from low-income or otherwise disadvantaged backgrounds. There is no application form for grants to organisations.

Grants awarded to individuals and organisations are usually one-off payments, although individuals may re-apply for support providing they continue to meet the eligibility criteria. Further appeals from organisations will not normally be considered for three years from the date of the final grant award. Regular contact is maintained with recipients of grants, including an annual evaluation report, for monitoring purposes.

SIR WILLIAM BOREMAN'S FOUNDATION

REPORT OF THE TRUSTEE FOR THE YEAR ENDED 31 JULY 2025

Grant-making policy (continued)

The following general policy guidelines have been adopted for the allocation of all grants from the Charity. Further details of the guidelines for individuals and organisations, together with the application procedure, are available on the Company's website.

- a) Grants must not replace or subsidise statutory funding.
- b) Grants to organisations must mainly benefit qualified beneficiaries (under 25, resident in Lewisham or Greenwich, in financial need). Any benefit to non-qualified beneficiaries must be merely incidental.
- c) Preferences outlined in Sir William Boreman's Will shall be taken into account, namely those intending to follow a seafaring career, practising members of the Church of England, and sons or daughters of seamen, watermen or fishermen, particularly those who have at any time served in the armed forces of the Crown. Applicants are advised to draw attention to any such relevant points in their applications.
- d) Grants to individuals may only be made to UK Nationals or those who have 'settled status' under the terms of the Immigration Act 1971. Grants are not given towards the cost of study or travel abroad or exchange visits.
- e) Through their grant-making, the Trustee and the Governors seek to make a positive impact upon the particular problem or educational need to be addressed and aim to increase student inclusiveness.

Achievements and performance

Grants totalling £137,650 were distributed during the year. £22,500 was awarded to 18 individuals studying at further or higher education establishments and £115,150 was awarded to 20 institutions and organisations.

The awards to institutions and organisations included block grants of £6,000 and £2,500 to the Attendance and Education Services of Greenwich and Lewisham Boroughs respectively, used to provide small grants in a timely and efficient manner to primary and secondary school children whose parents were experiencing financial hardship. Grants were awarded for a variety of educational needs and expenses particularly school uniform, but also travel expenses to school and initiatives to encourage improved attendance.

Awards to institutions and organisations were made for a broad range of educational projects and included a grant of £10,000 to the Young Lewisham Project which provides a wide range of supportive alternative vocational programmes to young people who are not succeeding in mainstream education and who are vulnerable or at risk. A grant of £10,000 was provided to Superkidz Community Trust which helps to raise the aspirations and improve the opportunities for disadvantaged young people living in four estates in Eltham/Kidbrooke by providing alternative activities, mentoring, training and enhancing employability.

The Foundation's historic maritime connection was reflected in three grants. The Ahoy Centre, located on the banks of the River Thames, received a grant of £10,000 towards its work providing life-changing volunteering, employment and water sports opportunities for local disadvantaged young people. A grant of £4,900 was provided to the Tall Ships Youth Trust to enable 15 disadvantaged young people from Greenwich and Lewisham to take part in a life-transforming tall ships voyage. The UK Sailing Academy received a grant of £6,000 to help students of all abilities from Haseltine Primary School in Lewisham experience a water-based outdoor learning residential programme.

Encouraging young people's music and performing arts education was a continuing theme with grants of £5,000 awarded to Fairbeats, Chain Reaction and Protein Dance, together with a grant of £3,500 towards the London Philharmonic Orchestra's *Open Sound Ensemble* a free, inclusive music-making programme for young people with Special Educational Needs and Disabilities.

SIR WILLIAM BOREMAN'S FOUNDATION

REPORT OF THE TRUSTEE FOR THE YEAR ENDED 31 JULY 2025

Achievements and performance (continued)

Five grants ranging in size from £7,950 to £4,500 were awarded to organisations, or directly to schools, to improve pupil inclusiveness by enabling pupils to participate in activities including school journeys and programmes to enhance academic achievement.

The 18 grants to individuals experiencing financial hardship were awarded for general living or educational expenses. In each case, the award of the grant from the Foundation enabled the individual to either commence or continue to pursue their academic goals.

Financial review

Total incoming resources increased marginally from £153,069 to £157,478. Governance costs were £6,389 (2024: £6,148).

Expenditure on charitable activities increased from £121,624 to £161,874 reflecting an increase in grants awarded from £98,900 to £137,650. Net unrestricted outgoing resources of £4,396 reduced the year-end balance on unrestricted funds to £118,272.

Investment policy and performance

There are no restrictions on the Charity's power to invest. The investment objective of the Trustee is to combine income and capital growth in a conservative manner. In keeping with this aim, the Trustee regularly reviews the allocation of investment assets of those charities for which it has responsibility. The Trust's investments consist of holdings in The Drapers' Charities Pooling Scheme (Registered Charity Number 1061675). The Trustee does not take any specific social, environmental or ethical considerations into account when carrying out the investment objective.

Reserves

The Trustee reviews the reserves policy on an annual basis. The Trustee has considered the level of general free reserves which are appropriate for the Charity and will hold the minimum unrestricted reserve necessary to fund working capital requirements. This is not expected to exceed 10% of the Charity's unrestricted income. Unrestricted reserves at the year-end were £118,272 and therefore in excess of this policy. The Charity will expend surplus unrestricted reserves over the medium term until the minimum level is reached.

Plans for future periods

The Trustee aims to distribute net income through the award of grants in accordance with the grant-making policy. The policy remains as set out in this Report and on the Company's website. The Trustee, through the Committee of Governors, will continue to carefully monitor and review grants awarded to ensure effective support for a wide range of individuals, charities and educational establishments.

Signed for and on behalf of The Drapers' Company as Trustee


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Master


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Clerk
11 December 2025


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Chairman, Finance and
General Purposes Committee

SIR WILLIAM BOREMAN'S FOUNDATION

INDEPENDENT AUDITORS REPORT TO THE TRUSTEE FOR THE YEAR TO 31 JULY 2025

Opinion

We have audited the financial statements of Sir William Boreman's Foundation for the year ended 31 July 2025 which comprise the Statement of Financial Activities, the Balance Sheet, and the notes to the financial statements, including 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 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; 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 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 trustee's 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 trustee with respect to going concern are described in the relevant sections of this report.

Other information

The trustee is responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's 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. 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 course of 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.

SIR WILLIAM BOREMAN'S FOUNDATION

INDEPENDENT AUDITORS REPORT TO THE TRUSTEE FOR THE YEAR TO 31 JULY 2025

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 Report of the Trustee is inconsistent in any material respect with the financial statements; or
- the charity has not kept sufficient accounting records; 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 Trustee's Responsibilities Statement set out on page 2 the trustee is 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 trustee determines 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 trustee is 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 trustee either intends to liquidate the charity or to cease operations, or has no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditors under the Charities Act 2011 and report in accordance with regulations made under that Act.

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 auditors' report 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.

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 specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below.

Identifying and assessing risks related to irregularities:

We assessed the susceptibility of the charity's financial statements to material misstatement and how fraud might occur, including through discussions with representatives of the trustee, discussions within our audit team planning meeting, updating our record of internal controls and ensuring these controls operated as intended. We evaluated possible incentives and opportunities for fraudulent manipulation of the financial statements. We identified laws and regulations that are of significance in the context of the charity by discussions with representatives of the trustee and updating our understanding of the sector in which the charity operates.

Laws and regulations of direct significance in the context of the charity include the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and guidance issued by the Charity Commission for England and Wales.

SIR WILLIAM BOREMAN'S FOUNDATION

INDEPENDENT AUDITORS REPORT TO THE TRUSTEE FOR THE YEAR TO 31 JULY 2025

Audit response to risks identified:

We considered the extent of compliance with these laws and regulations as part of our audit procedures on the related financial statement items including a review of financial statement disclosures. We reviewed the charity's records of breaches of laws and regulations, minutes of meetings and correspondence with relevant authorities to identify potential material misstatements arising. We discussed the charity's policies and procedures for compliance with laws and regulations with members of management responsible for compliance.

During the planning meeting with the audit team, the engagement partner drew attention to the key areas which might involve non-compliance with laws and regulations or fraud. We enquired of management whether they were aware of any instances of non-compliance with laws and regulations or knowledge of any actual, suspected or alleged fraud. We addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and identifying any significant transactions that were unusual or outside the normal course of business. We assessed whether judgements made in making accounting estimates gave rise to a possible indication of management bias. At the completion stage of the audit, the engagement partner's review included ensuring that the team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: 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 trustee 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 trustee 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Saffery LLP

Saffery LLP

Statutory Auditors

Date: *21 January 2026*

71 Queen Victoria Street
London EC4V 4BE

Saffery LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

SIR WILLIAM BOREMAN'S FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR TO 31 JULY 2025

	Note	Unrestricted Fund £	Endowment Fund £	Total 2025 £	Total 2024 £
Income and endowments from:					
Donations and legacies	2	23,000	-	23,000	21,000
Investments	3	134,478	-	134,478	132,069
Total		157,478	-	157,478	153,069
Expenditure on:					
Charitable activities	4,5	161,874	-	161,874	121,624
Total		161,874	-	161,874	121,624
Net investment gains/(losses)	6	-	441,058	441,058	296,162
Net income		(4,396)	441,058	436,662	327,607
Balances at 1 August		122,668	4,927,627	5,050,295	4,722,688
Balances at 31 July		118,272	5,368,685	5,486,957	5,050,295

All of the above results derive from continuing activities.

There are no other gains and losses other than those noted above.

The notes on pages 11 to 16 form part of these financial statements.

SIR WILLIAM BOREMAN'S FOUNDATION

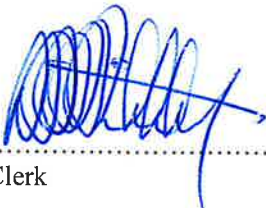
BALANCE SHEET AS AT 31 JULY 2025

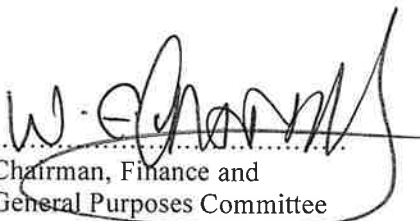
	Notes	2025	2024
		£	£
Fixed assets			
Investments	6	5,368,685	4,927,627
Current assets			
Cash at bank		129,700	124,504
		<u>129,700</u>	<u>124,504</u>
Liabilities			
Creditors: Amounts falling due within one year	7	(11,428)	(1,836)
		<u>(11,428)</u>	<u>(1,836)</u>
Net current assets		118,272	122,668
Total net assets	8	<u>5,486,957</u>	<u>5,050,295</u>
Represented by:			
Capital Funds			
Permanent Endowment Fund	9	5,368,685	4,927,627
Income Funds			
Unrestricted Funds	9	118,272	122,668
		<u>118,272</u>	<u>122,668</u>
		<u>5,486,957</u>	<u>5,050,295</u>

Approved by the Trustees on 11 December 2025.

Signed for and on behalf of The Drapers' Company as Trustee.


Master


Clerk


Chairman, Finance and
General Purposes Committee

The notes on pages 11 to 16 form part of these financial statements.

SIR WILLIAM BOREMAN'S FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS AS AT 31 JULY 2025

Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention, as modified by the revaluation of certain fixed investments, and applicable accounting standards in the United Kingdom. The financial statements have been prepared in accordance with the second edition of the Statement of Recommended Practice: Accounting and Reporting by Charities applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

The financial statements 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 has 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 (FRS 102) effective 1 January 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

1.2 Going concern

The Trustee considers that there are no material uncertainties about the Charity's ability to continue as a going concern. With respect to the next reporting period, 2025-26, the most significant areas of uncertainty that affect the carrying value of assets held by the Charity are the level of investment return and the performance of investment markets (see the investment policy and performance and risk management sections of the Trustee's annual report for more information).

1.3 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.

Voluntary income

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that those conditions will be fulfilled in the reporting period.

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and the notification has been received of the dividend due. This is normally upon notification by our investment advisor of the dividend yield of the investment portfolio.

1.4 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.

SIR WILLIAM BOREMAN'S FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS AS AT 31 JULY 2025

Expenditure (continued)

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.

The provision for a multi-year grant is recognised at its present value where settlement is due over more than one year from the date of the award, there are no unfilled performance conditions under the control of the Charity that would permit the Charity to avoid making the future payment(s), settlement is probable and the effect of discounting is material. The discount rate used is the average rate of investment yield in the year in which the grant award is made. This discount rate is regarded by the Trustee as providing the most current available estimate of the opportunity cost of money reflecting the time value of money to the Charity.

1.5 Investments

Investments are a form of basic financial instrument representing shares in The Drapers' Charities Pooling Scheme and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the proportionate amount of the net asset value of the Scheme pool as at 31 July 2025. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The Charity does not acquire put options, derivatives or other complex financial instruments.

The main form of financial risk faced by the Charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub-sectors.

1.6 Funds

The Charity maintains two types of funds:

Permanent Endowment Fund - where the capital is held in perpetuity to generate income for furtherance of the Charity's objects. This income and its application are accounted for in the Charity's unrestricted fund as there are no restrictions on its use.

Unrestricted Fund - where the fund is not restricted as to use, within the Charity's objects.

1.7 Contingent liabilities

A contingent liability is identified and disclosed for those grants resulting from:

- a possible obligation which will only be confirmed by the occurrence of one or more uncertain future events not wholly within the Trustee's control; or
- a present obligation following a grant offer where settlement is either not considered probable; or
- the amount has not been communicated in the grant offer and that amount cannot be estimated reliably.

1.8 Critical accounting judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

SIR WILLIAM BOREMAN'S FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS AS AT 31 JULY 2025

Critical accounting judgements and key sources of estimation uncertainty (continued)

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimated is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key sources of estimation uncertainty

Unlisted investments – are based on the share of the net assets of the Pooling Scheme.

2 Donations

	2025 £	2024 £
Donation from The Drapers' Company	23,000	21,000

3 Investment income

	2025 £	2024 £
Dividends receivable from:		
The Drapers' Charities Pooling Scheme	131,108	131,107
Interest receivable	3,370	962
	134,478	132,069

4 Charitable activities: Cost of grants awarded

	2025 £	2024 £
Grants to institutions		
Ahoy Centre	10,000	-
Superkidz Community Trust	10,000	-
Young Lewisham Project	10,000	10,000
Plumcroft Primary School	7,950	-
Greenwich Education Services (3 grants)	6,000	6,500
UK Sailing Academy	6,000	-
Chain Reaction	5,000	-
Fairbeats	5,000	-
Greenwich Mencap	5,000	-
Heritage Charity London	5,000	-
Old Royal Naval College	5,000	-
Protein Dance	5,000	-
Sports Fun4All	5,000	-
St Alfege Church, Greenwich	5,000	5,000
St Margaret's Primary School	5,000	1,500
Tall Ships Youth Trust	4,900	-
Coach Bright Charitable Trust	4,800	-
New Woodland's School	4,500	-
London Philharmonic Orchestra	3,500	-
Lewisham Education Services (2 grants)	2,500	2,500
Others	-	42,400
Total C/fwd	115,150	67,900

SIR WILLIAM BOREMAN'S FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS AS AT 31 JULY 2025

Charitable activities: Cost of grants awarded (contd)

	2025	2024
	£	£
Balance B/fwd	115,150	67,900
Grants to individuals		
18 awards (2024: 24 awards)	22,500	31,000
	<u>137,650</u>	<u>98,900</u>
Support costs		
Management costs - Administration	6,141	5,567
- Office	2,777	2,721
Finance costs - Administration	6,140	5,567
- Office	2,777	2,721
Governance costs (see note 5)	6,389	6,148
	<u>161,874</u>	<u>121,624</u>

5 Charitable activities: Governance costs

	2025	2024
	£	£
Administration costs	3,070	2,785
Office costs	1,389	1,361
Audit fees	1,930	2,002
	<u>6,389</u>	<u>6,148</u>

The average number of employees during the year was 2 (2024: 2) with all employee time involved in providing either support to the governance of the Charity or support services to charitable activities.

The Charity considers its key management personnel comprise the members of the Court of Assistants, Charities Committee and Committee of Governors. The total employment benefits including employer pension contributions of the key management personnel were £0 (2024: £0). No employees had employee benefits in excess of £60,000 (2024: none).

6 Investments

	2025	2024
	£	£
Market value at 1 August	4,927,627	4,631,465
Net investment gains/(losses)	441,058	296,162
Market value at 31 July	<u>5,368,685</u>	<u>4,927,627</u>
Historical cost at 31 July	<u>2,586,924</u>	<u>2,586,924</u>

All investment assets are held within the United Kingdom.

SIR WILLIAM BOREMAN'S FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS AS AT 31 JULY 2025

7 Creditors: Amounts falling due within one year

	2025 £	2024 £
Sundry creditors	11,428	1,836
	<u>11,428</u>	<u>1,836</u>

8 Analysis of net assets

	Unrestricted Fund £	Endowment Fund £	Total 2025 £
The Drapers' Charities Pooling Scheme	-	5,368,685	5,368,685
Net current assets	118,272	-	118,272
	<u>118,272</u>	<u>5,368,685</u>	<u>5,486,957</u>
	Unrestricted Fund £	Endowment Fund £	Total 2024 £
The Drapers' Charities Pooling Scheme	-	4,927,627	4,927,627
Net current assets	122,668	-	122,668
	<u>122,668</u>	<u>4,927,627</u>	<u>5,050,295</u>

9 Funds

	1 August 2024	Movements in Funds		Gains/ (Losses) £	31 July 2025 £
		Incoming resources £	Resources expended £		
Capital Funds:					
Permanent Endowment Fund	4,927,627	-	-	441,058	5,368,685
Income Funds:					
Unrestricted	122,668	157,478	(161,874)	-	118,272
Total Funds	<u>5,050,295</u>	<u>157,478</u>	<u>(161,874)</u>	<u>441,058</u>	<u>5,486,957</u>

SIR WILLIAM BOREMAN'S FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS AS AT 31 JULY 2025

Funds (continued)

	1 August 2023 £	Incoming resources £	Resources expended £	(Losses)/ Gains £	31 July 2024 £
Capital Funds:					
Permanent Endowment Fund	4,631,465	-	-	296,162	4,927,627
Income Funds:					
Unrestricted	91,223	153,069	(121,624)	-	122,668
Total Funds	4,722,688	153,069	(121,624)	296,162	5,050,295

10 Transactions with related parties

During the year, the Trustee of the Charity, The Drapers' Company, acted as Trustee for six other charities, details of which are provided in Appendix C to the Trustee's Report. Details of the dividend income received from the Drapers' Charities Pooling Scheme is shown in Note 3. The Charity also received a donation from the Drapers' Company details are shown in Note 2.

11 Trustee remuneration

The members of the Drapers' Company Court of Assistants, as Trustee, give freely their time and expertise without any form of remuneration or other benefit in cash or kind, or the reimbursement of any expenses by the Charity (2024: £nil).

12 Prior year SOFA

	Unrestricted Fund £	Endowment Fund £	Total 2024 £
Income and endowments from:			
Donations and legacies	21,000	-	21,000
Investments	132,069	-	132,069
Total	153,069	-	153,069
Expenditure on:			
Charitable activities	121,624	-	121,624
Total	121,624	-	121,624
Net investment gains	-	296,162	296,162
Net income	31,445	296,162	327,607
Balances at 1 August	91,223	4,631,465	4,722,688
Balances at 31 July	122,668	4,927,627	5,050,295

**PRINCIPAL BENEFACTORS OF CHARITIES
OF WHICH THE DRAPERS' COMPANY IS THE TRUSTEE**

1 The Drapers' Charitable Fund

Monica McClean Campbell	(2000)
John Sidney Goddard	(1955)
Martin Richard Harris	(1995)
Samuel Harwar	(1704)
Morgan Wynn Humphrey Davies	(2005)
Roland Bower Jackson	(1972)
Peter Francis Orchard	(1993)
Anthony Horatio Packe	(2004)
Sir Ernest Pooley	(1957)
Richard Guy Powell	(1995)
Emma and Neil Redcliffe	(2018)
Mollie Kate Stone	(1998)
Rev. Peter Taylor	(1997)
Mrs. Susan Daphne Taylor	(1997)
Baroness de Turckheim	(2006)
John Algar Winter	(2014)
The Drapers' Company	(1959)

The Drapers' Consolidated Charity

Lady Emma Askew	(1552)
Robert Buck	(1620)
Henry Butler	(1615)
Christopher Clarke	(1671)
William Dolphin	(1534)
Sir John Milbourne	(1534)
Thomas Russell	(1593)
Samuel Whitbread	(1797)
Sir Thomas Adams	(1666)
Lady Emma Askew	(1552)
Sir Edward Barkham	(1632)
Giles Blomer	(1676)
William Glynes Bruty	(1948)
Robert Buck	(1620)
Lawrence Campe	(1612)
Lady Barbara Champion	(1576)
Sir Richard Champion	(1568)
Owen Clonne	(1563)
Sir Alan Cotton	(1627)
William Cotton	(1606)
Sir Thomas Cullum	(1664)
John Deacle	(1706)
Alice Dummer	(1574)
William Dummer	(1574)
Sir George Garrett	(1648)
Martin Hall	(1658)
John Heydon	(1579)
Anthony Hibbins	(1639)
Thomas Hollis	(1714)
Henry Jay	(1601)
Hugh Johnson	(1618)
Sir John Jolles	(1617)
John Kendrick	(1624)

**PRINCIPAL BENEFACTORS OF CHARITIES
OF WHICH THE DRAPERS' COMPANY IS THE TRUSTEE (continued)**

The Drapers' Charitable Fund (continued)

The Drapers' Consolidated Charity (continued)

John Rainey	(1631)
Lady Mary Ramsay	(1601)
Theophilus Royley	(1655)
Agnes Smith	(1612)
John Smith	(1645)
Sir Samuel Starling	(1673)
John Stock	(1780)
William Thorogood	(1602)
John Walter	(1656)
Nicholas Wheeler	(1618)
Robert Wilson	(1639)
Robert Wilson (2nd)	(1660)
Robert Winch	(1671)

Henry Dixon's Foundation for Apprenticing

Peter Blundell	(1599)
Frances Clarke	(1608)
Thomas Corney	(1858)
Sir Thomas Cullum	(1664)
Henry Dixon	(1693)
Dr Arthur Edward Giles	(1936)
Jonathan Granger	(1769)
Sir John Jolles	(1617)
John Kendrick	(1624)
Richard Ogborn	(1833)
Samuel Pennoyer	(1652)
Theophilus Royley	(1655)
Thomas Russell	(1593)
Thomas Soley	(1879)
John Stocker	(1571)

The Drapers' (William and Mary) Tercentennial Award

The Drapers' Company	(1992)
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2 The Drapers' Almshouse Charity

John Edmanson	(1695)
Sir John Jolles	(1617)
John Pemel	(1681)
Ann Mills	(1690)
Richard Mills	(1725)
Walter Mills	(1725)
Robert Render	(1650)
Alice Walter	(1658)
John Walter	(1656)
Sarah Elizabeth Giles	(1908)
William Lambarde	(1574)
Joseph Macey	(1791)
Ralph Rookby	(1594)
Edward Walrond	(1720)

**PRINCIPAL BENEFACTORS OF CHARITIES
OF WHICH THE DRAPERS' COMPANY IS THE TRUSTEE (continued)**

3 Francis Bancroft's Trust

Francis Bancroft	(1727)
Eustace Trevor Hunt	(1981)

<i>Kevin Wing Scholarship Fund</i>	
Kevin Robert Wing	(1993)

<i>Bancroft's School Prize Fund Trust</i>	
Bancroft's School Parents Association	(1988)
Goldie J Benjamin	(1992)
Brian F Beveridge	(1993)
Christopher Andrew Boote	(1990)
Keith Campbell	(1985)
The Drapers' Company	(1985)
Robert Martin Newton Ellis	(1980)
Alexander John Escott	(1979)
Mr & Mrs D Foskett	(1997)
Jean Catherine Giles	(1992)
F Hodson	(1919)
Dorothy F Honeybone	(1965)
Dr Gerard Housden	(1977)
Reginald Wilcox Lone	(1968)
Mr & Mrs D F Masani	(1990)
Marjorie Mutch	(1965)
Mabel Althea Naismith	(1953)
Edward Playne	(1964)
Quintet Films Ltd.	(1984)
Peter Robshaw	(1979)
Gladys Rogers	(1945)
The Salters' Company	(1984)
Sir Albert Stern	(1942)
Norman Ewart Thurston	(1970)
Donald Thomas Alfred Townend	(1984)
Henry Trower	(1892)
Mr & Mrs G Watkins	(1976)
Geoffrey Charles Watts	(1992)
Edith May Whitmarsh	(1992)
Mr & Mrs R V Wingham	(1992)
Frank Winmill	(1979)
The Wolfson Foundation	(1983)

<i>Thomas Henry Littlewood's Trust</i>	
Thomas Henry Littlewood	(1948)

4 Thomas Howell's Trust

Thomas Howell	(1540)
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**PRINCIPAL BENEFACTORS OF CHARITIES
OF WHICH THE DRAPERS' COMPANY IS THE TRUSTEE (continued)**

5 The Thomas Howell's Education Fund for North Wales

Thomas Howell	(1540)
<i>Howell's School Prize Fund Trust</i>	
Gladys Anne Caleb	(1961)
Jano Clement Davies	(1945)
Howard Dennett	(1987)
The Drapers' Company	(1985)
Ruth Fairclough	(1943)
Georgina McBrien	(1996)
Old Howellians Association	(Various)
Gwendoline Mary Sabina Osborne	(1997)
Charlotte Nora Owen	(1988)
Rebecca Jane Owen	(1988)
Mr & Mrs D R Parry	(1962)
Mary Gertrude Pugh	(1946)
Quintet Films Ltd.	(1984)
Dorothy Robinson	(1965)
The Salter's Company	(1985)
Mollie Kate Stone	(1967)
Noel Mursell Timpson	(1942)
Henry Trower	(1892)
Eileen Ward	(1987)
Winifred Annie Woodcock	(1967)
<i>Howell's School Special Grants Fund</i>	
The Hostel Guarantors at Howell's School, Denbigh	(1928)
<i>The Ranjit Singh Travelling Scholarship Fund</i>	
Ranjit Singh	(1933)
<i>The Mary Brearley Music Fund</i>	
Mary Brearley	(1984)

6 Sir William Boreman's Foundation

Sir William Boreman	(1684)
William Clavell	(1818)
Sir William Langhorn	(1713)

Note: Where a donor has made more than one donation, only the date of the first is shown.

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustee	The Drapers' Company
Principal office	Drapers' Hall Throgmorton Avenue London EC2N 2DQ
Court of Assistants	Nicholas Bence-Trower David Chalk William Charnley Jane Mather Philp Ogden Timothy Orchard Thomas Harris Stuart Shilson Patrick Beddows Philip Lawford Morag Shiach Timothy Page Richard Horner Luke Savage Andrew Ford Neil Redcliffe Benedict Dunhill Joshua Bottomley
Officers	Richard Winstanley (Clerk) David Sumner (Director of Finance) Andrew Mellows (Director of Philanthropy)

REFERENCE AND ADMINISTRATIVE INFORMATION (continued)

Almshouse Managers	The Trust Partnership Ltd 6 Trull Farm Buildings Tetbury Gloucestershire GL8 8SQ
Auditors	Saffery LLP 71 Queen Victoria Street London EC4V 4BE
Bankers	Lloyds TSB Plc 70-71 Cheapside London EC2V 6EN
Investment Advisors	Redington Floor 6 1 Angel Court London EC2R 7HJ
Property Valuers	Knight Frank 20 Hanover Square London W1R OAH
Securities Custodian	RBC Investor & Treasury Services 71 Queen Victoria Street London EC4V 4DE
Solicitors	Broadfield Law UK LLP 50 Broadway Westminster London SW1H OBL
Surveyors	Epic Property Asset Management Ltd 3 Burlington Gardens London W1S 3EP

REFERENCE AND ADMINISTRATIVE INFORMATION (continued)

GOVERNANCE

- 1 The Drapers' Company is the Trustee and acts through its Court of Assistants ("the Court"), which meets at least six times a year and takes all policy decisions. Three Standing Committees oversee grant allocation, finance, and investments respectively while the running of the Almshouses is overseen by the Court of Wardens. Further details are given below. Appendix B lists Members of the Court and the Standing Committees.
 - 2 The Court acts as the main Board of Trustees, setting policy guidelines, approving Financial Statements, budgets and major investment decisions. Detailed work is handled by the Company's Standing Committees and the Court of Wardens.
 - 3 The Investments Committee, the Court of Wardens and the Finance and General Purposes Committee usually meet between five and ten times a year, according to need, whilst the Charities Committee, which is responsible for the allocation of grants, meets five times a year.
 - 4 Once decisions have been taken and, if necessary, amended or ratified by the Court, they are implemented by the Company's Officers
 - 5 The operation of the Committees is reviewed annually by the Court for effectiveness against the overall aims and objectives of the Company and its Charities.
 - 6 Each year the Court elects at least one new member from the Company membership and they are given specific training on trustee duties and obligations by the Company's Officers and external providers before taking up their position. In addition, all members of the Court receive regular and ongoing trustee training in relevant areas.
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REFERENCE AND ADMINISTRATIVE INFORMATION (continued)

APPLICABLE COMMITTEE AND COURT TERMS OF REFERENCE**Court of Wardens**

- 1 To oversee the day to day management of the almshouse Charities other than any financial or strategic aspects relating to the almshouses dealt with by the Finance and General Purposes Committee.

Investments Committee

- 2 To determine investment strategy for the Charities and to monitor and oversee the management of investments including property, equities, bonds, cash and other classes of investment.
- 3 To make recommendations to the Court as to the allocation of assets among different classes of investments having regard to risk diversification and where applicable best practice for charities.
- 4 To keep the performance of the Charities' investment advisors under review and to make recommendations to the Court on their appointment, terms of reference and fees, without detracting from the responsibilities delegated to the Clerk.
- 5 To examine the performance of the Charities' investments at intervals of not more than three months and to report to the Court.
- 6 To approve all lettings, purchases and sales of investment property, rent reviews and other property transactions and to make recommendations to the Court for approval of all substantial investment property transactions.
- 7 To keep the condition of the Charities' investment properties under review.
- 8 To ensure that the Charities' investment properties are properly and adequately insured.

Finance and General Purposes Committee

- 9 To be the supervisory body for the financial strategy and financial control and keep the financial arrangements of the Company under review, including the preparation and presentation of accounts and budgetary control.
 - 10 To present to the Court not later than their December meeting in each year the final audited Financial Statements and Accounts in respect of Charities for the previous year ended the 31 July duly reviewed by the Charities' Auditors.
 - 11 To review and advise on the Charities' compliance with all legal, audit and regulatory requirements and best practice.
 - 12 To ensure that risk assessments for the Charities are duly carried out and that recommendations are implemented.
 - 13 To set the Charities' grant-making budgets in each Company Year, subject to the approval of the Court and generally to review and advise on all matters relating to the financial strategy and financial arrangements of the Charities.
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REFERENCE AND ADMINISTRATIVE INFORMATION (continued)

APPLICABLE COMMITTEE AND COURT TERMS OF REFERENCE (continued)

Charities Committee

- 14 To keep the objects of each Charity under review and ensure that they are up to date and relevant.
 - 15 To review grant making policy (including themes for support) and procedures at least every three years and to make recommendations to the Court.
 - 16 To review the provision, value and administration of continuing grants (including block grants) at least every three years.
 - 17 To manage the disbursement of all charitable monies and ensure that effective use is made of charitable income.
 - 18 To consider and approve any grants up to £50,000 for each Charity and to recommend to the Court any grants exceeding £50,000, provided that no grant shall be paid to the relevant beneficiary until the minutes of the Charities Committee have been received by the Court.
 - 19 To allocate charitable expenditure within the overall grant making budgets approved by the Court.
 - 20 To receive reports on any grants made by the chairman under delegated authority.
 - 21 To evaluate and monitor the effectiveness of all charitable activities.
 - 22 To oversee the work of the Thomas Howell Education Fund for North Wales (THEFNW) and the Governors of Sir William Boreman Foundation.
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APPENDIX B

MEMBERSHIP OF STANDING COMMITTEES YEAR ENDED 31 JULY 2025

Court of Assistants	Charities	Investment	F&GP
Nicholas Bence-Trower			M
David Chalk	C		
William Charnley			C
Jane Mather			
Philip Ogden			
Timothy Orchard		C	
Thomas Harris		M	
Stuart Shilson			
Patrick Beddows			
Philip Lawford			
Morag Shiach	M	M	M
Timothy Page			
Richard Horner	M		
Luke Savage		M	
Andrew Ford			M
Neil Redcliffe			
Benedict Dunhill	M		
Joshua Bottomley		M	
Additional Committee Members (Liverymen & Freemen)			
Ian Bickers	M		
Celia Borrie			M
Katherine Burns	M		
Felicity Conway	M		
Patricia Gallan	M		
Michael Hughes		M	
Robert Lumley	M		
Quentin Marshall		M	
Victoria Shapiro		M	
Graham Turnock			M
Andrew Younger			M

Legend: C = Chairman
M = Member

**CHARITIES ADMINISTERED BY THE DRAPERS' COMPANY
YEAR ENDED 31 JULY 2025**

General Charities

The Drapers' Charitable Fund
The Drapers' Charities Pooling Scheme

Almshouse Charity

The Drapers' Almshouse Charity

Education Charities

Francis Bancroft's Trust
Thomas Howell's Trust
The Thomas Howell's Education Fund for North Wales
Sir William Boreman's Foundation

**GOVERNORS OF SIR WILLIAM BOREMAN'S FOUNDATION
YEAR ENDED 31 JULY 2025**

Nominated by The Drapers' Company:

Nicholas Bence-Trower (Chairman)
Jane Mather
Benjamin Pritchett-Brown

Nominated by the London Borough of Greenwich:

Jillian O'Beirne

Nominated by the London Borough of Lewisham:

Emma Stubbington

Nominated by the Vicar and Churchwardens of St Alfege, Greenwich:

Nicholas Hervey

Nominated by the University of Greenwich:

Claire Evenden

Ex-Officio: The Vicar of St Alfege, Greenwich

Simon Winn
