

# ETHEL AND GWYNNE MORGAN TRUST

England & Wales - Charity number 800272

## Details

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**Status** Registered

**Legal form** Trust

**Registered** 1988-11-02

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 40 Berks Hill  
Chorleywood  
Rickmansworth  
WD3 5AH

**Phone** 07788750796

## Activities

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**Objects:** FOR SUCH CHARITABLE PURPOSES AS THE TRUSTEES IN THEIR ABSOLUTE DISCRETION SHALL FROM TIME TO TIME THINK FIT.

**Activities:** Advancement of education in science and art of medicine education in history and welfare of local communities in Wales and Christian religion in Wales.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Arts/culture/heritage/science, Environment/conservation/heritage, Armed Forces/emergency Service Efficiency
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

## Geography

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- Scotland
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£230,782	£316,812	-	-
2024-04-05	£138,694	£121,179	-	-
2023-04-05	£100,025	£57,031	-	-
2022-04-05	£52,552	£46,320	-	-
2021-04-05	£50,314	£45,140	-	-

## Trustees

Name	Role	Appointed
<b>ELIZABETH TALBOTT</b>	Chair	2014-10-06
BRIAN DAVID GWYNNE MORGAN		
CATHERINE HELEN MORGAN		2018-08-04
Emma Frances Cookson		2023-09-01
Richard Gwynne Morgan		2018-08-04

**ETHEL AND GWYNNE MORGAN TRUST**

England & Wales - Charity number 800272

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# Accounts

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**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
5 APRIL 2025**

**FOR**

**ETHEL & GWYNNE MORGAN TRUST**

Bevan Buckland LLP  
Chartered Accountants  
Ground Floor Cardigan House  
Castle Court  
Swansea Enterprise Park  
Swansea  
SA7 9LA

**ETHEL & GWYNNE MORGAN TRUST**

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FOR THE YEAR ENDED 5 APRIL 2025**

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## ETHEL & GWYNNE MORGAN TRUST

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2025

The trustees present their report with the financial statements of the charity for the year ended 5 April 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The object of the charity as set out in the governing document is to apply annual income with power to apply capital to such charities or for such charitable purposes as the trustees in their absolute discretion think fit with precatory provisions for

- the advancement of education in the science and art of medicine in all its branches including both the diagnosis and cure of disease, the knowledge of how disease comes to be, of its earliest beginning and its prevention
- the advancement of education in the history and welfare of local communities in Wales
- the advancement of the Christian religion in Wales and in particular by teaching of the difference between good and evil and the preservation of centres of devotion hallowed by the ages

##### **Significant activities**

The main activity of the charity is grant making. A breakdown of the total of grants specified in the accounts is contained within the notes to the accounts.

##### **Public benefit**

The Trustees have complied with the duty in S17 of the Charities Act 2011 to have regard to the public benefit guidance published by the Charity Commission.

The grants made by the charity have furthered its charitable purpose for the public benefit.

##### **Grantmaking**

After covering limited direct costs Trustees aim to use all of the investment income making grants.

Throughout the year the trust receives requests for funding from a range of organisations and these are considered at Trustees meetings. The Trustees consider particularly favourably grants that satisfy the precatory provisions which were based on the concerns of Ethel, Gwynne and Hugh Morgan in their lifetimes. However they are now, at their discretion, also making charitable grants that reflect the interests of the wider family.

Recognising that nationwide and international charities play a useful part in addressing causes for the public benefit the Trustees support a number of these. However, they have also given attention to local or specific charities where it is considered that the grant will make a significant difference.

For ease of administration the Trustees prefer to make fewer but larger donations than in the Trust's earlier years.

## ETHEL & GWYNNE MORGAN TRUST

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2025

#### ACHIEVEMENTS AND PERFORMANCE

##### Charitable activities

2024 -25 was an unusual year for the charity.

Income from investments were in line with expectations at a total of £140,783 (Previous year £172,258). However there was also unexpected income of £195,324. This was the result of Peter Lynn & Partners, the solicitors dealing with the legacy from Hugh Morgan following his death in 2014, discovering that they were holding funds owed to the charity. These were duly paid over with interest but less fees.

In view of this windfall the charity decided to make a significant capital grant of £200,000 to the Centre for Alternative technology to help secure the government funding on a major project to redevelop the site that Lindsay and Helen Morgan had visited in 1973 when it was first opened. Since then CAT has become a leading centre of environmental innovation, education and sustainability. For the last five years the Ethel & Gwynne Morgan trust has provided bursaries for students at the Centre's graduate school. The Centre itself has become 'tired' so CAT has major plans for redevelopment of the site. The trust's donation has been used as match funding to lever in significant funds from the Welsh Government and Councils to enable the redevelopment to start.

Normal grant making activity continued.

Having stepped up grant making the previous year to align with increased levels of income generated by its investments the charity was well placed to continue this level of activity.

Excluding the capital grant referred to above, grants of £106,600 (£111,775) were made in the year to 5 April 2025.

With the charity focussing its grant making, following the efforts to increase activity the previous year, the number of benefitting organisations fell to 49 (56) and the average amount of grant rose to £2,176 (£1,996).

62% (49%) of grants made were in the health, education and religion charitable purpose categories as outlined in the precatory provisions of the governing document. The increase, though pleasing, is not a strategic move as the trustees support a broad range of causes reflecting their wide interests. Suggestions from the wider family are invited and contribute to the breadth. Those received from the younger generation have been particularly welcome. Emma Cookson is tasked with keeping them in touch and encouraging interest. We hope that more of them will join as trustees when time allows.

Whilst continuing to support organisations with which the charity has been associated for many years such as the 2nd Swansea Valley Scout Group, the Clydach Historical Society, Combat Stress or Medecins Sans Frontieres the trustees have built on their more recent involvement with organisations like Ocean Youth Trust, Team Kenya and Determined to Develop, all of which have had direct input from one of them or their families. And then there have been new additions such as Endometriosis Research, Sense Scotland or Stump Up for Trees, which have either appealed to or impacted the lives of those close to them. Another area of interest has continued to be medical research and this has been reflected in grants such as those made to Parkinson's UK and Arthritis UK.

It is noted that the total value of grants in the year was still below income and the trustees can afford to be more generous in 25-26 even without using capital, although notably this would be within their remit. Encouragingly the year has begun well, with £90,000 already paid out in grants at the time of signing this report.

The members of the Executive Committee have shared the administrative work between them and held 4 meetings during the financial year 2024-5, chaired by Richard Morgan. The sterling work done in the previous year improving systems and ensuring that appropriate policies are in place to comply with Charities Commission guidance and best practice have proved an invaluable foundation for the charities' work. This year the members have continued to build relationships with the organisations under their aegis, using the Executive Committee meetings to hold each other to account and make sure that the necessary work gets done.

## ETHEL & GWYNNE MORGAN TRUST

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2025

#### FINANCIAL REVIEW

##### Financial position

Given their limited expertise the Trustees have relied on the advice of Cazenove Capital Management to realise their objectives. Reports are received quarterly in paper format and can be viewed online at any time. The members of the Executive Committee all have online access.

The move in May 22 of all funds to SUTL Cazenove Charity Sustainable - a charity fund with an ethical focus and lower charges- has again proved to be a wise decision.

Income of £141,045 (23-24 £138,694) was again more than the anticipated £120,000. On the other hand the management fees charged by Cazenove at £8,066 (23-24 £7,607) were significantly under those incurred when the investments were outside the fund. The Trustees were therefore satisfied with Cazenove's performance.

When combined with the management fees, expenditure amounted to 94% of income (23-24 87%) - a level of activity with which the Trustees are more than satisfied.

At the end of the period the charity held net assets of £3,178,596 (£200,189 in cash and £2,978,407 in investments/other assets less liabilities). The prior year total was £3,339,673 (£39,188 at Barclays and £3,300,485 held by Cazenove). The broker from Cazenove had been instructed to invest further cash from the legacy into the fund but was waiting for the right opportunity to do this given market volatility. Post year end £105,000 was transferred.

The reduction in net assets against the prior year is attributed to the downturn in global markets at the time of the end of the charity's financial year. It is worth noting that subsequently this downturn has been reversed and that such fluctuations are an expected part of the investment strategy and are therefore not a cause for concern.

##### Principal funding sources

The principal source of funds is investment income.

##### Reserves policy

The Trustees policy on reserves is

- To maintain sufficient cash at bank to enable grants to be made on an ongoing basis and to provide for grants promised in principle.
- To protect the capital value of its investments and maintain a level of income that supports its grant making activities. The Trustees have agreed that they do not wish to grow the capital value, preferring to focus on spending the income on grant making. A tracking spreadsheet was set up last year to ensure that growth remains under RPI over a rolling 10 year period and that the income has met the trustees' expectations and that grants are aligned with this.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The charity is controlled by its governing document, a deed of trust.

##### Charity constitution

The charity is constituted as an unincorporated charity.

##### Recruitment and appointment of new trustees

Trustees are appointed by existing Trustees under statutory power.

Trustees are currently members of the family of Ethel and Gwynne Morgan who have volunteered to act as Trustees and are considered by all the other Trustees to have the necessary skills, knowledge and experience.

The number of Trustees should provide sufficient control over the safeguarding of the charity's assets and grant making processes whilst not adding excessively to administration. It is currently envisaged that there be at least one Trustee from each of Brian Morgan and Lindsay Morgan's descendants.

## ETHEL & GWYNNE MORGAN TRUST

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2025

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Decision making

Trustees' meetings are normally held twice a year with all the Trustees in virtual attendance. At each meeting the Trustees review the status of previous grant awards and consider new grant applications.

The day to day running of the charity is delegated to an Executive Committee - which consists of Richard Morgan, Helen Morgan and Beth Talbott. A decision making algorithm is applied.

At least once a year Cazenove Capital are invited to present recent performance of investments and discuss an investment strategy for the coming period. The Executive Committee met the broker on 31 January 2025. A copy of his presentation is held in the charities' shared Google drive. The members reported back to the Trustees at the AGM held on 26 February 2025 that they were satisfied that its assets are well safeguarded and the multi asset fund was serving the charities' purposes well - generating a return of £403,924 (12.6%) over the 12 months preceding the meeting.

##### Induction and training of new trustees

Given the size of the charity there is no formal induction of new Trustees. However prospective trustees attend at least one trustee meeting prior to appointment so that they are familiar with the way the charity works. On appointment they are provided with a copy of the governing document and a link to the Charities Commission guidance CC3A on the role of a charity trustees.

##### Related parties

The only related party is The Avenues Youth Project. In 2024-25 a grant of £3,000 was made to this charity for which Beth Talbott works as financial controller. She abstains from any decisions in relation to this charity.

##### Risk management

The trustees have gone through a process of evaluating the risks to which the charity is vulnerable and considering how these can be mitigated. This will be kept under review.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Charity number

800272

##### Principal address

40 Berks Hill  
Rickmansworth  
Hertfordshire  
WD3 5AH

##### Trustees

Mr B D G Morgan  
Dr L J G Morgan  
Mrs E Talbott  
Mr R G Morgan  
Ms C H Morgan  
Ms E F Cookson

##### Independent Examiner

Bevan Buckland LLP  
Chartered Accountants  
Ground Floor Cardigan House  
Castle Court  
Swansea Enterprise Park  
Swansea  
SA7 9LA

**ETHEL & GWYNNE MORGAN TRUST**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 5 APRIL 2025**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Bankers**

Barclays Bank  
City of Swansea branch

**Investment Advisers**

Cazenove Capital  
12 Moorgate  
London  
EC2R 6DA

Approved by order of the board of trustees on .....14/12/2025..... and signed on its behalf by:



.....  
Mr B D G Morgan - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
ETHEL & GWYNNE MORGAN TRUST**

**Independent examiner's report to the trustees of Ethel & Gwynne Morgan Trust**

I report to the charity trustees on my examination of the accounts of Ethel & Gwynne Morgan Trust (the Trust) for the year ended 5 April 2025.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the 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**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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 Trust 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.



Michael Jones  
The Association of Chartered Certified Accountants

Bevan Buckland LLP  
Chartered Accountants  
Ground Floor Cardigan House  
Castle Court  
Swansea Enterprise Park  
Swansea  
SA7 9LA

Date: 15/12/2025.....

ETHEL & GWYNNE MORGAN TRUST

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 5 APRIL 2025

	Notes	Unrestricted funds £	Endowment fund £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		-	195,324	195,324	-
Investment income	2	140,782	-	140,782	172,258
<b>Total</b>		<u>140,782</u>	<u>195,324</u>	<u>336,106</u>	<u>172,258</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Grants		<u>308,738</u>	<u>8,074</u>	<u>316,812</u>	<u>121,233</u>
Net gains/(losses) on investments		<u>-</u>	<u>(180,873)</u>	<u>(180,873)</u>	<u>136,368</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>(167,956)</u>	<u>6,377</u>	<u>(161,579)</u>	<u>187,393</u>
<b>Transfers between funds</b>	9	<u>90,000</u>	<u>(90,000)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>(77,956)</u>	<u>(83,623)</u>	<u>(161,579)</u>	<u>187,393</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>190,412</u>	<u>3,182,892</u>	<u>3,373,304</u>	<u>3,185,911</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>112,456</u></u>	<u><u>3,099,269</u></u>	<u><u>3,211,725</u></u>	<u><u>3,373,304</u></u>

The notes form part of these financial statements

ETHEL & GWYNNE MORGAN TRUST

BALANCE SHEET  
5 APRIL 2025

	Notes	Unrestricted funds £	Endowment fund £	2025 Total funds £	2024 Total funds £
<b>FIXED ASSETS</b>					
Investments	6	-	2,978,407	2,978,407	3,159,280
<b>CURRENT ASSETS</b>					
Debtors	7	34,569	-	34,569	34,831
Cash at bank		79,327	120,862	200,189	180,393
		<u>113,896</u>	<u>120,862</u>	<u>234,758</u>	<u>215,224</u>
<b>CREDITORS</b>					
Amounts falling due within one year	8	(1,440)	-	(1,440)	(1,200)
<b>NET CURRENT ASSETS</b>		<u>112,456</u>	<u>120,862</u>	<u>233,318</u>	<u>214,024</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>112,456</u>	<u>3,099,269</u>	<u>3,211,725</u>	<u>3,373,304</u>
<b>NET ASSETS</b>		<u>112,456</u>	<u>3,099,269</u>	<u>3,211,725</u>	<u>3,373,304</u>
<b>FUNDS</b>	9				
Unrestricted funds				112,456	190,412
Endowment funds				3,099,269	3,182,892
<b>TOTAL FUNDS</b>				<u>3,211,725</u>	<u>3,373,304</u>

The financial statements were approved by the Board of Trustees and authorised for issue on .....14/12/2025.....  
and were signed on its behalf by:



Mr B D G Morgan - Trustee

The notes form part of these financial statements

**ETHEL & GWYNNE MORGAN TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 5 APRIL 2025**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

**Income**

The charities main source of income is investment income. Investment income consists of dividends and interest received on investments held. Dividend income is recognised when the right to receive payment is established, and interest income is recognised using the effective interest method. Any income earned but not yet received is accrued as a debtor.

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

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Fixed asset investments**

Fixed asset investments are valued at fair value unless fair value cannot be measured reliably, in which case investments are valued at cost less impairment.

**Cash at Bank and in Hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments held within a deposit or similar account.

**Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**ETHEL & GWYNNE MORGAN TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2025**

**1. ACCOUNTING POLICIES - continued**

**Creditors**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Going Concern**

The financial statements have been prepared on a going concern basis. The trustees have assessed the charity's financial position at the year end, taking into account the surplus made in the year and substantial net asset position. Consequently, they are satisfied that the charity will continue operating for the foreseeable future and the going concern basis remains appropriate.

**2. INVESTMENT INCOME**

	2025	2024
	£	£
Investment income	140,782	172,258
	<u>          </u>	<u>          </u>

**3. GRANTS PAYABLE**

	2025	2024
	£	£
Grants	306,600	111,775
	<u>          </u>	<u>          </u>

During the year, as part of its grant making activities, the charity paid grants to the following organisations:

Organisation	Charitable Purpose	Grants Paid:
1st Chorleywood Scouts	Education	10,000
2nd Swansea Valley Scout Group	Education	4,000
Alzheimers Research UK	Medical	1,000
Avenues Youth Project	Education	3,000
Boxmoor Trust	Environment	1,000
Brain Tumour Research	Medical	2,000
British Exploring Society	Education	1,000
Calon Lan Centre	Religion	1,000
Cambrian Archaeological Association	Education	500
Care and Repair Western Bay	Relief -need/disability	5,000
Centre for Alternative Technology	Environment	205,000
Clydach Heritage Centre	Education	350
Combat Stress	Emergency/Armed Services	2,000
Cragg Vale Church	Religion	2,000
Determined to Develop	Education	3,000
Endometriosis Research	Medical	2,000
Epilepsy Research	Medical	5,000
Friends of Friendless Churches	Religion	1,000
Friends of Samuel Pepys	Education	2,000
Groundswell	Relief -need/disability	4,000
Huntingdons Disease	Medical	2,000
Lochaber Mountain Rescue	Emergency/Armed Services	2,000
Medecins Sans Frontieres	Medical	3,000
Medical Arts Society	Arts	1,000
Medical Volunteers	Medical	4,000
Mission Employable	Education	1,000
National Centre Epilepsy - St Piers	Education	2,000
Ocean Youth Trust	Education	3,000

**ETHEL & GWYNNE MORGAN TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2025**

**3. GRANTS PAYABLE - continued**

Parkinsons Disease	Medical	2,000
Peer Shmitz - Obrigado 2024	Relief -need/disability	500
Penlegare Trust	Environment	1,000
RAD International	Relief -need/disability	4,000
RNLI Amble	Emergency/Armed Services	2,000
Royal Institution of South Wales	Education	100
Royal Medical Benevolent Fund	Medical	500
Royal Society for the Protection of Birds	Animal Welfare	1,000
Sense Scotland	Relief -need/disability	2,000
St Marys Church Clydach	Religion	1,200
St Marys Church Rickmansworth	Religion	1,200
St Mungos	Relief -need/disability	2,000
Stump Up for Trees	Environment	2,000
Swansea Canal Society	Environment	5,000
Team Kenya	Education	4,000
The Brain Tumour Charity	Medical	1,000
The Macular Disease Research Project	Medical	2,000
Versus Arthritis	Medical	1,000
Warren Church Trust	Religion	1,000
Woodland Trust	Environment	250
<b>TOTAL</b>		<b>£306,600</b>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 5 April 2025 nor for the year ended 5 April 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 5 April 2025 nor for the year ended 5 April 2024.

**5. YEAR ENDED APR 2024 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Endowment fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Investment income	172,258	-	172,258
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Grants	113,626	7,607	121,233
Net gains on investments	-	136,368	136,368
<b>NET INCOME</b>	58,632	128,761	187,393

ETHEL & GWYNNE MORGAN TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2025

5. YEAR ENDED APR 2024 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Endowment fund £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	131,780	3,054,131	3,185,911
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>190,412</u>	<u>3,182,892</u>	<u>3,373,304</u>

6. FIXED ASSET INVESTMENTS

	Listed investments £
<b>MARKET VALUE</b>	
At 6 April 2024	3,159,280
Revaluations	(180,873)
At 5 April 2025	<u>2,978,407</u>
<b>NET BOOK VALUE</b>	
At 5 April 2025	<u>2,978,407</u>
At 5 April 2024	<u>3,159,280</u>

There were no investment assets outside the UK.

Cost or valuation at 5 April 2025 is represented by:

	Listed investments £
Valuation in 2025	(131,920)
Cost	3,110,327
	<u>2,978,407</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other debtors	1,400	1,400
Prepayments and accrued income	33,169	33,431
	<u>34,569</u>	<u>34,831</u>

ETHEL & GWYNNE MORGAN TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2025

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other creditors	<u>1,440</u>	<u>1,200</u>

9. MOVEMENT IN FUNDS

	At 6.4.24 £	Net movement in funds £	Transfers between funds £	At 5.4.25 £
<b>Unrestricted funds</b>				
General fund	190,412	(167,956)	90,000	112,456
<b>Endowment funds</b>				
John Gwynne Morgan and Family Estate	3,182,892	6,377	(90,000)	3,099,269
<b>TOTAL FUNDS</b>	<u>3,373,304</u>	<u>(161,579)</u>	<u>-</u>	<u>3,211,725</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	140,782	(308,738)	-	(167,956)
<b>Endowment funds</b>				
John Gwynne Morgan and Family Estate	195,324	(8,074)	(180,873)	6,377
<b>TOTAL FUNDS</b>	<u>336,106</u>	<u>(316,812)</u>	<u>(180,873)</u>	<u>(161,579)</u>

Comparatives for movement in funds

	At 6.4.23 £	Net movement in funds £	At 5.4.24 £
<b>Unrestricted funds</b>			
General fund	131,780	58,632	190,412
<b>Endowment funds</b>			
John Gwynne Morgan and Family Estate	3,054,131	128,761	3,182,892
<b>TOTAL FUNDS</b>	<u>3,185,911</u>	<u>187,393</u>	<u>3,373,304</u>

ETHEL & GWYNNE MORGAN TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2025

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	172,258	(113,626)	-	58,632
<b>Endowment funds</b>				
John Gwynne Morgan and Family Estate	-	(7,607)	136,368	128,761
<b>TOTAL FUNDS</b>	<u>172,258</u>	<u>(121,233)</u>	<u>136,368</u>	<u>187,393</u>

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

	At 6.4.23 £	Net movement in funds £	Transfers between funds £	At 5.4.25 £
<b>Unrestricted funds</b>				
General fund	131,780	(109,324)	90,000	112,456
<b>Endowment funds</b>				
John Gwynne Morgan and Family Estate	3,054,131	135,138	(90,000)	3,099,269
<b>TOTAL FUNDS</b>	<u>3,185,911</u>	<u>25,814</u>	<u>-</u>	<u>3,211,725</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	313,040	(422,364)	-	(109,324)
<b>Endowment funds</b>				
John Gwynne Morgan and Family Estate	195,324	(15,681)	(44,505)	135,138
<b>TOTAL FUNDS</b>	<u>508,364</u>	<u>(438,045)</u>	<u>(44,505)</u>	<u>25,814</u>

The endowment fund relates to legacies and endowments received over many years from Brigadier John Morgan and his descendants, consisting of investment portfolios and cash.

**ETHEL & GWYNNE MORGAN TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2025**

**10. RELATED PARTY DISCLOSURES**

A company of which a trustee on the board is employed by received grants from the charity totalling £3,000 (2024-£2,500).

**11. CHANGE OF PREPARATION BASIS AND RESTATEMENT OF COMPARATIVES**

During the year, the charities gross receipts exceeded the thresholds under which receipts and payments accounts can be prepared. As a result, these accounts have been prepared under the accruals basis as per SORP, and the comparative amounts have been restated accordingly.

**ETHEL & GWYNNE MORGAN TRUST**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 5 APRIL 2025**

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Legacies	195,324	-
<b>Investment income</b>		
Investment income	140,782	172,258
<b>Total incoming resources</b>	<u>336,106</u>	<u>172,258</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Insurance	67	551
Accountancy	1,440	1,200
Management charges	8,074	7,607
Legal Fees	430	-
Grants to individuals	306,600	111,775
	<u>316,611</u>	<u>121,133</u>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	201	100
Total resources expended	<u>316,812</u>	<u>121,233</u>
<b>Net income before gains and losses</b>	19,294	51,025
<b>Realised recognised gains and losses</b>		
Realised gains/(losses) on fixed asset investments	(180,873)	136,368
<b>Net (expenditure)/income</b>	<u><u>(161,579)</u></u>	<u><u>187,393</u></u>

This page does not form part of the statutory financial statements

**ETHEL AND GWYNNE MORGAN TRUST**

England & Wales - Charity number 800272

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# Accounts

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## Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	Day	Month	Year		Day	Month	Year
	6	April	2023		5	April	2024

### Section A Reference and administration details

<b>Charity name</b>	Ethel and Gwynne Morgan Trust
<b>Other names charity is known by</b>	
<b>Registered charity number (if any)</b>	800272
<b>Charity's principal address</b>	40 Berks Hill Chorleywood Herts Postcode WD3 5AH

#### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Dr Lindsay John Gwynne Morgan	Chairperson – to 24 April 2023		
2	Mr Brian David Gwynne Morgan	Chairperson – from 24 April 2023		
3	Mrs Elizabeth Suzanne Talbott	Secretary		
4	Ms Catherine Helen Morgan			
5	Mr Richard Gwynne Morgan			
5	Ms Emma Frances Cookson		Appointed 1 September 2023	

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
<b>Bank</b>	Barclays Bank	City of Swansea branch
<b>Auditors</b>	Bevan and Buckland	Cardigan House, Castle Court, Swansea Enterprise Park, Swansea SA7 9LA
<b>Investment advisers</b>	Cazenove Capital	12 Moorgate, London EC2R 6DA

### Section B Structure, governance and management

#### Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	The charity is controlled by its governing document, a deed of trust
How the charity is constituted (eg. trust, association, company)	The charity is constituted as an unincorporated charity

Trustee selection methods  
(eg. appointed by, elected by)

Trustees are appointed by existing Trustees under statutory power.

Trustees are currently members of the family of Ethel and Gwynne Morgan who have volunteered to act as Trustees and are considered by all the other Trustees to have the necessary skills, knowledge and experience. The number of Trustees should provide sufficient control over the safeguarding of the charity's assets and grant making processes whilst not adding excessively to administration. It is currently envisaged that there be at least one Trustee from each of Brian Morgan and Lindsay Morgan's descendants.

The existing trustees were delighted to welcome Emma Cookson to the Board this year. She was proposed by Helen Morgan and seconded by Richard Morgan and appointed at the AGM.

### Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Given the size of the charity there is no formal induction of new Trustees. However Emma Cookson attended a trustee meeting prior to her appointment so that she was familiar with the way the charity works. On appointment she was provided with a copy of the governing document and a link to the Charities Commission guidance CC3A on the role of a charity trustees.

Trustees' meetings are normally held twice a year with all the Trustees in virtual attendance. At each meeting the Trustees review the status of previous grant awards and consider new grant applications.

At its 22/23 AGM held on 24 April 2023 the Trustees agreed to delegate the day to day running of the charity to an Executive Committee and a decision making algorithm was approved (see also Achievements and Performance)

At least once a year Cazenove Capital are invited to present recent performance of investments and discuss an investment strategy for the coming period. A meeting with the Executive Committee took place on 14 August 2023. The members reported back to the Trustees at the AGM held on 1 September 2023. A further meeting was held on 19 February 2024

There are no related parties.

## Section C Objectives and activities

**Summary of the objects of the charity set out in its governing document**

The object of the charity as set out in the governing document is to apply annual income with power to apply capital to such charities or for such charitable purposes as the trustees in their absolute discretion think fit with precatory provisions for

- the advancement of education in the science and art of medicine in all its branches including both the diagnosis and cure of disease, the knowledge of how disease comes to be, of its earliest beginning and its prevention
- the advancement of education in the history and welfare of local communities in Wales
- the advancement of the Christian religion in Wales and in particular by teaching of the difference between good and evil and the preservation of centres of devotion hallowed by the ages

**3Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

The main activity of the charity is grant making. A breakdown of the total of grants as per the accounts is appended.

The Trustees have complied with the duty in S17 of the Charities Act 2011 to have regard to the public benefit guidance published by the Charity Commission.

The grants made by the charity have furthered its charitable purpose for the public benefit.

### Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

After covering limited direct costs Trustees aim to use all of the investment income making grants.

Trustees consider all applications. They consider favourably grants that satisfy the precatory provisions which were based on the concerns of Ethel, Gwynne and Hugh Morgan in their lifetimes. However they are now, at their discretion, also making charitable grants that reflect the interests of the wider family.

Recognising that nationwide and international charities play a useful part in addressing causes for the public benefit the Trustees support a number of these. However, they have also given attention to local or specific charities where it is considered that the grant will make a significant difference.

## Section D

## Achievements and performance

### Summary of the main achievements of the charity during the year

During the year under review the charity had income of £138,694 (Prior year £100,025). The trustees were very satisfied with this result.

With other concerns having impacted grant making in recent years, the trustees had resolved to increase grant making activities this financial year. The increased level of income magnified the need.

The objective was certainly met. The trustees succeeded in applying the enhanced income to make grants of £111,775 (£44,065) in the year to 5 April 2024. As well as growth in the **number** of benefitting organisations to 56 (40), grant **amounts** were also increased. The average was £1,996 (£1,102).

49% (71%) of grants made were in the health, education and religion charitable purpose categories as per the precatory provisions of the governing document. The broadening range of causes supported reflects the wide interests of the trustees. Suggestions from the wider family were also invited and contributed to the breadth. Those received from the younger generation have been particularly welcome.

The Trustees were proud to support the Centre for Alternative Technology in Wales again – with grants of £20,000 this year. This covered bursaries for a second student starting in Sep 2023, two students starting in Sep 24 and £5,000 towards postgraduate course operational costs. Helen Morgan has been very proactive in liaising with the Centre and the students to follow progress with the projects concerned.

Another significant and regular beneficiary, with a grant of £5,000 this year, was Ocean Youth Trust. Richard Morgan joined the team as a volunteer on 3 occasions this year so can vouch personally for the positive impact made.

A one off grant of £5,000 was made to Care and Repair Western Bay in the hope that other people rendered less able can benefit from home modifications like those that have been of such assistance to Lindsay Morgan.

Letters/emails of acknowledgement, particularly from the smaller and more narrowly focussed bodies supported by grants, highlight the benefits derived by those whom they in turn support. It is heartening to read comments such as:

- *These funds will make a significant difference to helping us deliver our vital services*
- *Without the kindness of others the Charity wouldn't be able to keep seriously ill children in hospital close to their loved ones.*
- *From the bottom of our hearts, thank you once again for your so fantastic support !*
- *I just wanted to let you know that I spoke to H's current teacher yesterday. Her ipad has been life changing.*

## Section D

## Achievements and performance

The increased grant making activity has been made possible through the combined efforts of the Executive Committee, formally established at the Trustees meeting of 24 April 2023 and currently comprising Richard Morgan, Helen Morgan and Beth Talbott.

The members of the Executive Committee have shared the administrative burden with 5 meetings held during the financial year 2023-4, chaired by Helen. The members have continued to build relationships with the organisations the Trust supports. Sterling work has also been done to improve systems and ensure that appropriate policies are in place to comply with Charities Commission guidance and best practice.

As part of this initiative Beth continued work on the Grant Making Process including acknowledgements/confirmations and Richard complemented this with his Operational Guidance manual, which included information about sharing of documents between Trustees on a dedicated drive,

Helen led on a risk management strategy– identifying risks, and procedures that should mitigate them, and documenting the exercise. The final risk register was presented to the Trustees on 4 March 2024.

Helen also introduced a Conflict of Interest policy and successfully cajoled all trustees into submitting a declaration. Beth and Helen together produced a Serious Incident reporting policy. Helen also sorted out trustees insurance cover.

The investment policy set out in Section E was deemed sufficient.

The senior Trustees are indebted to the members of the Executive Committee who in their own time, coordinate and administer the grant making process and the other aspects of the Trust's work.

Emma Cookson has agreed to lead on the engagement of the younger generation, through social media if appropriate. The trustees look forward to hearing more from Emma and her cousins.

## Section E

## Financial review

### Brief statement of the charity's policy on reserves

The Trustees policy on reserves is to maintain sufficient cash at bank to enable grants to be made on an ongoing basis and to provide for grants promised in principle.

### Details of any funds materially in deficit

N/A

### Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The principal source of funds is investment income.

The Trustees' policy on investment has been to protect the capital value of its investments and maintain a level of income that supports its grant making activities. To do so it needs to keep pace with inflation (a tracking spreadsheet to ensure growth remains under RPI over a rolling 10 year period was set up this year). The Trustees have agreed that they do not wish to grow the capital value, preferring to focus on spending the income on grant making.

Given their limited expertise the Trustees have relied on the advice of Cazenove Capital Management to realise their objectives.

Reports are received quarterly in paper format and can be viewed online at any time. The members of the Executive Committee all have online access.

The move in May 22 of all funds to SUTL Cazenove Charity Sustainable

Multi- Asset Fund - a charity fund with an ethical focus and lower charges- has again proved to be a wise decision.

Distributions from the fund of £138,694 were more than anticipated. On the other hand the management fees charged by Cazenove at £7,607 were less than the £11,992 charged the previous year.

The Trustees were therefore satisfied with Cazenove's performance.

When combined with the management fees, expenditure amounted to 87% of income – a level of activity with which the Trustees are justifiably pleased.

At the end of the period the charity held net assets of £3,300,485 (£141,204 in cash and £3,159,280 in investments/other assets less liabilities). The prior year total was £3,187,190.

## Section F Other optional information

The new risk register produced by the Executive Committee was presented to the trustees on 4 March 2024.

As a result of the disciplined review that this required of all the activities of the charity and the principal risks faced (and mitigating factors):

- Trustee Insurance has been put in place
- A Conflict of interest policy and declarations have been introduced
- The document storage system has been tightened up

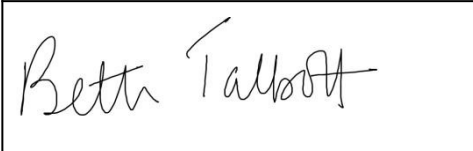
The appointment of accountants is to be kept under review – the Trustees need to be sure that they would be alerted to any potential compliance issues from changing government policy/law/regulations.

The Trustees need to ensure that the work of the Trust is kept clear and simple.

## Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Elizabeth Suzanne Talbott	
Position (eg Secretary, Chair, etc)	Secretary	
Date	4 January 2024	



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

Charity Name Sheland Gwynne Morgan Trust	No (if any) 800272
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**CC16a**

## Receipts and payments accounts

For the period from	Period start date 4/6/2023	To	Period end date 4/5/2024
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### Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>A1 Receipts</b>					
	-		-	-	-
Gift Aid	-	-	-	-	-
Donations	-	-	-	-	-
Dividends, Interest	132,277	-	-	132,277	98,242
Bank interest	6,417	-	-	6,417	1,783
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total(Gross income for AR)</b>	<b>138,694</b>	<b>-</b>	<b>-</b>	<b>138,694</b>	<b>100,025</b>
<b>A2 Asset and investment sales, (see table).</b>					
Sales	-	-	-	-	3,092,802
Equalisation	-	-	-	-	6,733
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,099,535</b>
<b>Total receipts</b>	<b>138,694</b>	<b>-</b>	<b>-</b>	<b>138,694</b>	<b>3,199,560</b>
<b>A3 Payments</b>					
2 Educational	23,475	-	-	23,475	8,865
3 Religious	5,900	-	-	5,900	4,400
4 Health	25,500	-	-	25,500	9,500

6 Arts,Culture, Heritage	1,000			1,000	
8 Human Rights/Harmony		-	-	-	-
9 Environmental	25,300	-	-	25,300	5,800
10 Need incl Disability	20,600	-	-	20,600	12,500
11 Animal Welfare	3,000	-	-	3,000	1,000
12 Armed Forces/Emergency Services	7,000	-	-	7,000	2,000
Bank charges	100	-	-	100	-
Accountant	1,146	-	-	1,146	1,044
Legal fees		-		-	
Other administrative fees	551	-		551	
Provider fees		-		-	
Management charges	-	-	7,607	7,607	11,922
<b>Sub total</b>	<b>113,572</b>	<b>-</b>	<b>7,607</b>	<b>121,179</b>	<b>57,031</b>

<b>A4 Asset and investment purchases, (see table)</b>					
	-	-	-	-	3,116,889
	-	-	-	-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,116,889</b>

<b>Total payments</b>	<b>113,572</b>	<b>-</b>	<b>7,607</b>	<b>121,179</b>	<b>3,173,920</b>
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<b>Net of receipts/(payments)</b>	<b>25,122</b>	<b>-</b>	<b>- 7,607</b>	<b>17,515</b>	<b>25,640</b>
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	131,659	-	31,219	162,878	137,238
<b>Cash funds this year end</b>	<b>156,781</b>	<b>-</b>	<b>23,612</b>	<b>180,393</b>	<b>162,878</b>

## Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B1 Cash funds</b>	Barclays	39,188	-	-

Cazenove - income	117,593	-	-
Cazenoe - capital	-	-	23,612
<b>Total cash funds</b>	<b>156,781</b>	<b>-</b>	<b>23,612</b>
(agree balances with receipts and payments account(s))	OK	OK	OK

<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Endowment funds</b>
to nearest £	to nearest £	to nearest £

**B2 Other monetary assets**

Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-

**B3 Investment assets**

Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
Freehold Rent charges		-	325
Royalties		-	1,075
Cazenove investment portfolio		-	3,159,280
		-	-
		-	-

**B4 Assets retained for the charity's own use**

Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
		-	
		-	
		-	
		-	-

		-	-
		-	-
		-	-
		-	-
		-	-

**B5 Liabilities**

Details	Fund to which liability relates	Amount due (optional)	When due (optional)
		-	
		-	
		-	
		-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
#VALUE!	Elizabeth Talbott	11/24/2024









**Section A**

**Independent Examiner's Report**

**Report to the trustees/  
members of**

Charity Name  
Ethel and Gwynne Morgan Trust

**On accounts for the year  
ended**

05/04/2024

**Charity no  
(if any)**

800272

**Set out on pages**

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 05/04/2024.

**Responsibilities and basis  
of report**

As the charity trustees of the Trust, 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the 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 which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

**Signed:**

**Date:**

05/12/2024

**Name:**

Michael Jones

**Relevant professional  
qualification(s) or body (if  
any):**

F.C.C.A  
Association of Chartered Certified Accountants.

**Address:**

Bevan Buckland LLP  
Cardigan House, Castle Court, Swansea Enterprise Park, Swansea  
SA7 9LA

**Section B****Disclosure**

Give here brief details of any items that the examiner wishes to disclose.

**ETHEL AND GWYNNE MORGAN TRUST**

England & Wales - Charity number 800272

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# Accounts

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## Trustees' Annual Report for the period

		Period start date			Period end date			
		Day	Month	Year	Day	Month	Year	
<b>From</b>		6	April	2022	<b>To</b>	5	April	2023

### Section A Reference and administration details

**Charity name** Ethel and Gwynne Morgan Trust

**Other names charity is known by**

**Registered charity number (if any)** 800272

**Charity's principal address** 40 Berks Hill

Chorleywood

Herts

Postcode

WD3 5AH

#### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Dr Lindsay John Gwynne Morgan	Chairperson		
2	Mr Brian David Gwynne Morgan			
3	Mrs Elizabeth Suzanne Talbott	Secretary		
4	Ms Catherine Helen Morgan			
5	Mr Richard Gwynne Morgan			

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
<b>Bank</b>	Barclays Bank	City of Swansea branch
<b>Auditors</b>	Bevan and Buckland	Cardigan House, Castle Court, Swansea Enterprise Park, Swansea SA7 9LA
<b>Investment advisers</b>	Cazenove Capital	12 Moorgate, London EC2R 6DA

### Section B Structure, governance and management

#### Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	The charity is controlled by its governing document, a deed of trust
How the charity is constituted (eg. trust, association, company)	The charity is constituted as an unincorporated charity

*RM B.*

Trustee selection methods  
(eg. appointed by, elected by)

Trustees are appointed by existing Trustees under statutory power.

Trustees are currently members of the family of Ethel and Gwynne Morgan who have volunteered to act as Trustees and are considered by all the other Trustees to have the necessary skills, knowledge and experience. The number of Trustees should provide sufficient control over the safeguarding of the charity's assets and grant making processes whilst not adding excessively to administration. It is currently envisaged that there be at least one Trustee from each of Brian Morgan and Lindsay Morgan's descendants.

Subsequent to the period of the report Brian Morgan took over as Chair and Emma Cookson was nominated and elected as a trustee.

#### Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Given the size of the charity there is no need for a formal induction of new Trustees.

Trustees' meetings are normally held twice a year with all the Trustees in virtual attendance. At each meeting the Trustees consider grant applications.

As at 24 April 2023 the Trustees agreed to delegate the day to day running of the charity to an Executive Committee and a decision making algorithm was approved (see also Achievements and Performance)

Once a year Cazenove Capital are invited to present recent performance of investments and discuss an investment strategy for the coming period.

Risk is evaluated as part of the process of producing this annual report. A risk register is nearing finalisation as at the time of signing this report, as is a Conflict of Interests policy.

There are no related parties.

## Section C

## Objectives and activities

**Summary of the objects of the charity set out in its governing document**

The object of the charity as set out in the governing document is to apply annual income with power to apply capital to such charities or for such charitable purposes as the trustees in their absolute discretion think fit with precatory provisions for

- the advancement of education in the science and art of medicine in all its branches including both the diagnosis and cure of disease, the knowledge of how disease comes to be, of its earliest beginning and its prevention
- the advancement of education in the history and welfare of local communities in Wales
- the advancement of the Christian religion in Wales and in particular by teaching of the difference between good and evil and the preservation of centres of devotion hallowed by the ages

**3Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

The main activity of the charity is grant making. A breakdown of the total of grants as per the accounts is appended.

The Trustees have complied with the duty in S17 of the Charities Act 2011 to have regard to the public benefit guidance published by the Charity Commission.

The grants made by the charity have furthered its charitable purpose for the public benefit.

**Additional details of objectives and activities (Optional information)**

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

After covering limited direct costs Trustees aim to use all of the investment income making grants.

Trustees consider all applications. They consider favourably grants that satisfy the precatory provisions which were based on the concerns of Ethel, Gwynne and Hugh Morgan in their lifetimes. However they are now, at their discretion, also making charitable grants that reflect the interests of the wider family.

Recognising that nationwide and international charities play a useful part in addressing causes for the public benefit the Trustees support a number of these. However, they have also given attention to local or specific charities where it is considered that the grant will make a significant difference.

For ease of administration the Trustees prefer to make fewer but larger donations than in the Trust's earlier years.

## Section D Achievements and performance

**Summary of the main achievements of the charity during the year**

During the year under review the charity had income (other than investment sales) of £100,025 (Previous year £51,152). The significant increase, although very pleasing, was not anticipated and the level of expenditure did not keep pace with this. Family bereavement contributed here. The trustees recognise the need to increase grant making activities in 23-24.

However in the 22/23 year under review the charity granted a total of £44,065 (£44,685) to 40 (35) different organisations, making the average grant £1,102 (£1,277). The average was brought down by the conclusion of the significant medical research grant made in the previous couple of years,

71% (70%) of the grants were in the general health, education and religion categories identified in the precatory provisions.

The Trustees were proud to again support a bursary set up through Helen Morgan for a student at the Centre for Alternative Technology in Wales. And the affiliation with Garston Manor School, (for children with special needs) continues.

Letters/emails of acknowledgement, particularly from the smaller and more narrowly focussed bodies supported by grants, highlight the benefits derived by those whom they in turn support.

In line with the comments above, at the trustees meeting following the financial year end, the Trustees agreed to significantly increase grant amounts and therefore the average grant in 2023/4. This resolution is being successfully actioned.

During the financial year under review Richard Morgan and Helen Morgan continued to support the secretary with administration – approving payments, checking on the investment portfolio and building relationships with organisations we support.

Since the year end, with the aim of improving the Trust administration, the Trustees approved the establishment of an Executive Committee, currently chaired by Helen Morgan and including Beth Talbott and Richard Morgan, and agreed its remit, set out in an agreed decision making algorithm. Meeting bi monthly the Executive Committee will assume responsibility for day to day work and compliance. This will enable the full Trustees meetings to focus on the fundamental grants making process and strategic decisions, and not be bogged down by detail.

As part of this initiative Richard has been working on improving the sharing of documents between Trustees, Helen has been leading a project on risk management – identifying risks and procedures that should mitigate them and documenting these, as recommended by the Charities

## Section D

## Achievements and performance

Commission.

The senior Trustees are indebted to the members of the Executive Committee who in their own time, coordinate and administer the grant making process and the other aspects of the Trust's work.

All Trustees are looking forward to being joined by Emma Cookson, who agreed to become a trustee in September 2023.

## Section E

## Financial review

**Brief statement of the charity's policy on reserves**

The Trustees policy on reserves is to maintain sufficient cash at bank to enable grants to be made on an ongoing basis and to provide for grants promised in principle.

**Details of any funds materially in deficit**

N/A

### Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The principal source of funds is investment income.

The Trustees' policy on investment has been to protect the capital value of its investments and maintain a level of income that supports its grant making activities. The Trustees have now agreed that they do not wish to grow the capital value. However this means that they will need to increase grant making in order to spend the income.

Following a meeting with Cazenove on 14 March 2022 at which the benefits were outlined, the Trustees approved the move of all funds to a charity fund with an ethical focus and lower charges. This was effected by Cazenove in May 2022. All non cash funds are now held in SUTL Cazenove Charity Sustainable Multi- Asset Fund.

Given their limited expertise the Trustees have relied on the advice of Cazenove Capital Management to realise their objectives. However the increased income and reduced fees achieved in the year under review are in line with the objectives discussed and the Trustees were therefore satisfied with Cazenove's performance.

Reports are received quarterly in paper format and can be viewed online at any time. The members of the Executive Committee all have online access.

A short trustees' meeting was held in March 2023 to decide on a few grants additional to those agreed in February 2022. A further meeting was held shortly after the financial year end in April 2023, which was deemed as the AGM for 2022-23.

At the end of the period the charity held net assets of £3,187,190 (£162,878 in cash and £3,024,312 in investments/other assets less liabilities). The previous year total was £3,324,689.

## Section F Other optional information

The principal risks to the charity (and mitigating factors/actions) were deemed to be:


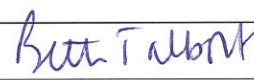
- that investment advice or market conditions result in a significant loss in value of the portfolio (the strong relationship with the long established and highly reputed Cazenove Capital Management mitigates this risk though it is important to continue to hold them to account)
- that one of the trustees misappropriates funds (expenditure has to be agreed by all and authorised by at least 2 trustees)
- fraud (multi factor authentication is used to mitigate online fraud risk, and strict identification measures would be applied by Cazenove Capital to any amendment to current instructions)
- compliance failure (the secretary used to receive annual updates on governance and compliance matters from the firm of accountants for which she worked, Now she is employed by a charity she will seek updates from Bevan and Buckland as E&G examiners, and also the accountants she is working with in her new role).

A risk register produced by the Executive Committee should be presented to a Trustees meeting in early 2024.

## Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	BRIAN MORGAN	ELIZABETH TALBOT
Position (eg Secretary, Chair, etc)	chair	secretary
Date	20/1/24	





CHARITY COMMISSION  
FOR ENGLAND AND WALES

Charity Name  
Ethelard Gwynne Morgan Trust

No (if any)  
800272

CC16a

## Receipts and payments accounts

For the period from	Period start date 05/04/2022	To	Period end date 05/04/2023
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### Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>A1 Receipts</b>					
Gift Aid	-	-	-	-	-
Donations	-	-	-	-	-
Dividends, Interest	98,242	-	-	98,242	52,533
Bank interest	1,783	-	-	1,783	19
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total (Gross income for AR)</b>	<b>100,025</b>	<b>-</b>	<b>-</b>	<b>100,025</b>	<b>52,552</b>
<b>A2 Asset and investment sales, (see table).</b>					
Sales	-	-	3,092,802	3,092,802	297,161
Equalisation	-	-	6,733	6,733	875
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>3,099,535</b>	<b>3,099,535</b>	<b>298,036</b>
<b>Total receipts</b>	<b>100,025</b>	<b>-</b>	<b>3,099,535</b>	<b>3,199,560</b>	<b>350,588</b>
<b>A3 Payments</b>					
2 Educational	8,865	-	-	8,865	15,670
3 Religious	4,400	-	-	4,400	4,400
4 Health	7,000	-	2,500	9,500	11,265
8 Human Rights/Harmony	-	-	-	-	-
9 Environmental	5,800	-	-	5,800	5,850
10 Need incl Disability	10,000	-	2,500	12,500	5,500
11 Animal Welfare	-	-	1,000	1,000	-
12 Armed Forces/Emergency Services	2,000	-	-	2,000	2,000
Bank charges	-	-	-	-	25
Accountant	1,044	-	-	1,044	1,010
Legal fees	-	-	-	-	600
Other administrative fees	-	-	-	-	-
Provider fees	-	-	-	-	145
Management charges	-	-	11,922	11,922	25,400
<b>Sub total</b>	<b>39,109</b>	<b>-</b>	<b>17,922</b>	<b>57,031</b>	<b>71,865</b>
<b>A4 Asset and investment purchases. (see table)</b>					
	-	-	3,116,889	3,116,889	311,530
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>3,116,889</b>	<b>3,116,889</b>	<b>311,530</b>
<b>Total payments</b>	<b>39,109</b>	<b>-</b>	<b>3,134,811</b>	<b>3,173,920</b>	<b>383,395</b>
<b>Net of receipts/(payments)</b>	<b>60,916</b>	<b>-</b>	<b>- 35,276</b>	<b>25,640</b>	<b>- 32,807</b>
<b>A5 Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>A6 Cash funds last year end</b>	<b>70,743</b>	<b>-</b>	<b>66,495</b>	<b>137,238</b>	<b>170,045</b>
<b>Cash funds this year end</b>	<b>131,659</b>	<b>-</b>	<b>31,219</b>	<b>162,878</b>	<b>137,238</b>

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**Section B Statement of assets and liabilities at the end of the period**

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B1 Cash funds</b>	Barclays	50,260	-	-
	Cazenove - income	81,399	-	-
	Cazenove - capital	-	-	31,219
	<b>Total cash funds</b>	<b>131,659</b>	<b>-</b>	<b>31,219</b>
	(agree balances with receipts and payments account(s))	OK	OK	OK

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B2 Other monetary assets</b>		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
<b>B3 Investment assets</b>	Freehold Rent charges		-	325
	Royalties		-	1,075
	Cazenove investment portfolio		-	3,022,912
			-	-
			-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
<b>B4 Assets retained for the charity's own use</b>			-	
			-	
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
<b>B5 Liabilities</b>			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	BRIAN MORGAN	20/01/24
	BETH ALBERT	20/01/24

*Bu B5*



**Section A**

**Independent Examiner's Report**

**Report to the trustees/  
members of**

Charity Name  
Ethel and Gwynne Morgan Trust

**On accounts for the year  
ended**

05/04/2023	<b>Charity no (if any)</b>	800272
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**Set out on pages**

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 05/04/2023.

**Responsibilities and basis  
of report**

As the charity trustees of the Trust, 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the 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 which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

**Signed:**

**Date:**

23/01/2024

**Name:**

Michael Jones

**Relevant professional  
qualification(s) or body (if  
any):**

F.C.C.A  
Association of Chartered Certified Accountants.

**Address:**

Bevan Buckland LLP  
Cardigan House, Castle Court, Swansea Enterprise Park, Swansea  
SA7 9LA

**Section B**

**Disclosure**

Give here brief details of any items that the examiner wishes to disclose.

**ETHEL AND GWYNNE MORGAN TRUST**

England & Wales - Charity number 800272

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# Accounts

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# Trustees' Annual Report for the period

Period start date			Period end date				
Day	Month	Year	Day	Month	Year		
<b>From</b>	6	April	2021	<b>To</b>	5	April	2022

## Section A Reference and administration details

**Charity name** Ethel and Gwynne Morgan Trust

**Other names charity is known by**

**Registered charity number (if any)** 800272

**Charity's principal address** 40 Berks Hill

Chorleywood

Herts

Postcode

WD3 5AH

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Dr Lindsay John Gwynne Morgan			
2	Mr Brian David Gwynne Morgan			
3	Mrs Elizabeth Suzanne Talbott	Chairperson and secretary		
4	Ms Catherine Helen Morgan			
5	Mr Richard Gwynne Morgan			

### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
<b>Bank</b>	Barclays Bank	City of Swansea branch
<b>Auditors</b>	Bevan and Buckland	Cardigan House, Castle Court, Swansea Enterprise Park, Swansea SA7 9LA
<b>Investment advisers</b>	Cazenove Capital	12 Moorgate, London EC2R 6DA

## Section B Structure, governance and management

### Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	The charity is controlled by its governing document, a deed of trust
How the charity is constituted (eg. trust, association, company)	The charity is constituted as an unincorporated charity
Trustee selection methods (eg. appointed by, elected by)	Trustees are appointed by existing Trustees under statutory power.

Trustees are currently members of the family of Ethel and Gwynne Morgan who have volunteered to act as Trustees and are considered by all the other Trustees to have the necessary skills, knowledge and experience. The number of Trustees should provide sufficient control over the safeguarding of the charity's assets and grant making processes whilst not adding excessively to administration. It is currently envisaged that there be at least one Trustee from each of Brian Morgan and Lindsay Morgan's descendants.

### Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Given the size of the charity there is no need for a formal induction of new Trustees.

Trustees meetings are normally held twice a year with all the Trustees in attendance -sometimes by teleconference. At each meeting the Trustees consider grant applications.

At least once a year Cazenove Capital are invited to present recent performance of investments and discuss an investment strategy for the coming period.

Risk is evaluated as part of the process of producing this annual report.

## Section C Objectives and activities

### Summary of the objects of the charity set out in its governing document

The object of the charity as set out in the governing document is to apply annual income with power to apply capital to such charities or for such charitable purposes as the trustees in their absolute discretion think fit with precatory provisions for

- the advancement of education in the science and art of medicine in all its branches including both the diagnosis and cure of disease, the knowledge of how disease comes to be, of its earliest beginning and its prevention
- the advancement of education in the history and welfare of local communities in Wales
- the advancement of the Christian religion in Wales and in particular by teaching of the difference between good and evil and the preservation of centres of devotion hallowed by the ages

### 3Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The main activity of the charity is grant making. A breakdown of the total of grants specified in the accounts is appended.

The Trustees have complied with the duty in S17 of the Charities Act 2011 to have regard to the public benefit guidance published by the Charity Commission.

The grants made by the charity have furthered its charitable purpose for the public benefit.

**Additional details of objectives and activities (Optional information)**

You may choose to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

After covering limited direct costs Trustees aim to use all of the investment income making grants.

Trustees consider all applications. They prioritise grants that satisfy the precatory provisions which were based on the concerns of Ethel, Gwynne and Hugh Morgan in their lifetimes. However they are now, at their discretion, also making charitable grants that reflect the interests of the wider family.

Recognising that nationwide and international charities play a useful part in addressing causes for the public benefit the Trustees support a number of these. However, they have also given attention to local or specific charities where it is considered that the grant will make a significant difference.

For ease of administration the Trustees prefer to make fewer but larger donations than in its earlier years.

**Section D Achievements and performance**

**Summary of the main achievements of the charity during the year**

During the year under review the charity had income (other than investment sales) of £51,152 (Previous year £50,314)

The charity granted a total of £44,685 (£44,093) to 35 (29) different organisations, making the average grant £1,277 (£1,520).

70% (78%) of the grants were in the general health, education and religion categories identified in the precatory provisions.

The Trustees made the final agreed payment to Leeds University for a medical research project related to a gene mutation. In addition to a number of other educational projects, the trustees were proud to again support a bursary set up through Helen Morgan for a student at the Centre for Alternative Technology in Wales. And the affiliation with the special needs Garston Manor School continues.

Letters/emails of acknowledgement, particularly from the smaller and more narrowly focussed bodies supported by grants, highlight the direct and indirect benefits derived by those whom they in turn support.

During this financial year Richard Morgan and Helen Morgan supported the secretary with administration – approving payments, checking on the investment portfolio and building the links with organisations we support. They have also joined the secretary in trying to promote the Trust with the younger members of the family. It was very pleasing that Emma Cookson observed a Trustees meeting this year and has expressed an interest in further involvement in due course. She successfully proposed a couple of grants to charities working with the homeless – her specialist area of work.

The Trustees are indebted to our secretary who, in her own time, coordinates and administers the grant making process and the business of the Trust.

**Section E Financial review**

**Brief statement of the charity's policy on reserves**

The Trustees policy on reserves is to maintain sufficient cash at bank to enable grants to be made on an ongoing basis and to provide for grants promised in principle.

**Details of any funds materially in deficit**

N/A

**Further financial review details (Optional information)**

You may choose to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The principal source of funds is investment income.

The Trustees' policy on investment has been to protect the capital value of its investments and maintain a level of income that supports its grant making activities.

Given their limited expertise the Trustees have relied on Cazenove Capital Management to realise the above objective. Reports are received quarterly in paper format and can be viewed online at any time.

After a couple of years during which Covid and family illness have made it difficult to arrange a meeting with Cazenove, one was finally held in March 22. It was agreed at this meeting to move investments to a charity fund with an ethical focus and lower charges.

At the end of the period the charity held net assets of £3,187,451 (£135,838 in cash and £3,187,451 in investments/other assets less liabilities). The previous year total was £3,155,559).

The Trustees were satisfied that the gain to 5 April 2022 was in line with benchmarking of general investment performance and therefore satisfactory.

## Section F Other optional information

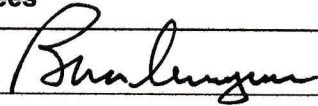
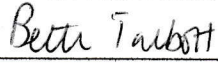
The principal risks to the charity (and mitigating factors/actions) are deemed to be:

- that investment advice or market conditions result in a significant loss in value of the portfolio (the strong relationship with the long established and highly reputed Cazenove Capital Management mitigates this risk though it is important to continue to hold them to account)
- that one of the trustees misappropriates funds (expenditure has to be agreed by all and authorised by at least 2 trustees)
- fraud (multi factor authentication is used to mitigate online fraud risk, and strict identification measures would be applied by Cazenove Capital to any amendment to current instructions)
- compliance failure (the secretary receives annual updates on governance and compliance matters from the firm of accountants for which she works)

## Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	BRIAN DAVID GWYNNE MORGAN	ELIZABETH SUZANNE TALBOTT
Position (eg Secretary, Chair, etc)	TRUSTEE	CHAIR, SECRETARY + TRUSTEE

Date 19.01.2023.





CHARITY COMMISSION  
FOR ENGLAND AND WALES

Charity Name  
**Etheland Gwynne Morgan Trust**

No (if any)  
800272

**CC16a**

**Receipts and payments accounts**

For the period from 05/04/2021 To 04/04/2022

**Section A Receipts and payments**

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>A1 Receipts</b>					
Gift Aid	-	-	-	-	-
Donations	-	-	-	-	-
Dividends, Interest	52,533	-	-	52,533	50,314
Bank interest	19	-	-	19	-
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total (Gross income for AR)</b>	<b>52,552</b>	<b>-</b>	<b>-</b>	<b>52,552</b>	<b>50,314</b>
<b>A2 Asset and investment sales, (see table).</b>					
Sales	-	-	297,161	297,161	754,994
Equalisation	-	-	875	875	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>298,036</b>	<b>298,036</b>	<b>754,994</b>
<b>Total receipts</b>	<b>52,552</b>	<b>-</b>	<b>298,036</b>	<b>350,588</b>	<b>805,308</b>
<b>A3 Payments</b>					
3 Religious	4,400	-	-	4,400	3,420
2 Educational	15,670	-	-	15,670	11,100
13 General	-	-	-	-	-
4 Health	11,265	-	-	11,265	19,723
8 Human Rights/Harmony	-	-	-	-	-
9 Environmental	5,850	-	-	5,850	5,750
10 Need incl Disability	5,500	-	-	5,500	2,100
12 Armed Forces	2,000	-	-	2,000	2,000
Bank charges	25	-	-	25	25
Accountant	1,010	-	-	1,010	980
Legal fees	600	-	-	600	-
Other administrative fees	-	-	-	-	42
Provider fees	-	-	145	145	-
Management charges	-	-	25,400	25,400	22,949
<b>Sub total</b>	<b>46,320</b>	<b>-</b>	<b>25,545</b>	<b>71,865</b>	<b>68,089</b>
<b>A4 Asset and investment purchases. (see table)</b>					
	-	-	311,530	311,530	731,550
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>311,530</b>	<b>311,530</b>	<b>731,550</b>
<b>Total payments</b>	<b>46,320</b>	<b>-</b>	<b>337,075</b>	<b>383,395</b>	<b>799,639</b>
<b>Net of receipts/(payments)</b>	<b>6,232</b>	<b>-</b>	<b>- 39,039</b>	<b>- 32,807</b>	<b>5,669</b>
<b>A5 Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>A6 Cash funds last year end</b>	<b>64,511</b>	<b>-</b>	<b>105,534</b>	<b>170,045</b>	<b>164,376</b>
<b>Cash funds this year end</b>	<b>70,743</b>	<b>-</b>	<b>66,495</b>	<b>137,238</b>	<b>170,045</b>

## Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B1 Cash funds</b>	Barclays	39,369	-	-
	Cazenove - income	31,374	-	-
	Cazenove - capital	-	-	66,495
	<b>Total cash funds</b>	<b>70,743</b>	<b>-</b>	<b>66,495</b>

(agree balances with receipts and payments account(s))

OK	OK	OK
Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £

B2 Other monetary assets	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

B3 Investment assets	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
	Freehold Rent charges		-	325
	Royalties		-	1,075
	Cazenove investment portfolio		-	3,186,051
			-	-
			-	-

B4 Assets retained for the charity's own use	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	
			-	
			-	
			-	
			-	
			-	
			-	
			-	

B5 Liabilities	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature 	Print Name BRIAN MORGAN	Date of approval 13 01 2023
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# Independent examiner's report on the accounts

## Section A

## Independent Examiner's Report

Report to the trustees/  
members of

Charity Name  
ETHEL & GWYNNE MORGAN TRUST

On accounts for the year  
ended

05/04/2022

Charity no  
(if any)

800272

Set out on pages

1 and 2

Respective  
responsibilities of  
trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent  
examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent  
examiner's statement

In connection with my examination, no matter has come to my attention (other than that disclosed below \*)

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

\* Please delete the words in the brackets if they do not apply.

Signed:

Date:

03/01/2023

Name:

Harri Lloyd Davies

Relevant professional

qualification(s) or body  
(if any):

--

Address:

Bevan Buckland LLP
Ground Floor, Cardigan House Castle Court, Swansea Enterprise Park, Llansamlet, Swansea
SA7 9LA

**Section B**

**Disclosure**

Only complete if the examiner needs to highlight material problems.

**Give here brief details of any items that the examiner wishes to disclose.**

**ETHEL AND GWYNNE MORGAN TRUST**

England & Wales - Charity number 800272

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# Accounts

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# Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	Day	Month	Year		Day	Month	Year
	6	April	2020		5	April	2021

## Section A

## Reference and administration details

Charity name

Other names charity is known by

Registered charity number (if any)

Charity's principal address

Postcode

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Dr Lindsay John Gwynne Morgan	Chairman		
2	Mr Brian David Gwynne Morgan			
3	Mrs Elizabeth Suzanne Talbott	Secretary		
4	Ms Catherine Helen Morgan			
5	Mr Richard Gwynne Morgan			
6				

### Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Bank	Barclays Bank	City of Swansea branch
Auditors	Bevan and Buckland	Langdon House, Langdon Road Swansea SA1 8QY
Investment advisers	Cazenove Capital	12 Moorgate, London EC2R 6DA

### Name of chief executive or names of senior staff members (Optional information)

## Section B

## Structure, governance and management

### Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	The charity is controlled by its governing document, a deed of trust
How the charity is constituted (eg. trust, association, company)	The charity is constituted as an unincorporated charity
Trustee selection methods (eg. appointed by, elected by)	Trustees are appointed by existing Trustees under statutory power.  Trustees are currently members of the family of Ethel and Gwynne Morgan who have volunteered to act as Trustees and are considered by all the other Trustees to have the necessary skills, knowledge and experience. The number of Trustees should provide sufficient control over the safeguarding of the charity's assets and grant making processes whilst not adding excessively to administration. It is currently envisaged that there be at least one Trustee from each of Brian Morgan and Lindsay Morgan's descendants.

### Additional governance issues (Optional information)

You may choose to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Given the size of the charity there is no need for a formal induction of new Trustees. The organisational structure is also very simple – the most experienced Trustee acting as chairman.

Trustees meetings are held twice a year with all the Trustees in attendance -sometimes by teleconference. At each meeting the Trustees consider grant applications.

At least once a year Cazenove Capital are invited to present recent performance of investments and discuss an investment strategy for the coming period.

Risk is evaluated as part of the process of producing this annual report.

## Section C

## Objectives and activities

### Summary of the objects of the charity set out in its governing document

The object of the charity as set out in the governing document is to apply annual income with power to apply capital to such charities or for such charitable purposes as the trustees in their absolute discretion think fit with precatory provisions for

- the advancement of education in the science and art of medicine in all its branches including both the diagnosis and cure of disease, the knowledge of how disease comes to be, of its earliest beginning and its prevention
- the advancement of education in the history and welfare of local communities in Wales
- the advancement of the Christian religion in Wales and in particular by teaching of the difference between good and evil and the preservation of centres of devotion hallowed by

the ages

The main activity of the charity is grant making. A breakdown of the total of grants specified in the accounts is appended.

The Trustees have complied with the duty in S17 of the Charities Act 2011 to have regard to the public benefit guidance published by the Charity Commission.

The grants made by the charity have furthered its charitable purpose for the public benefit.

**Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

**Additional details of objectives and activities (Optional information)**

After covering limited direct costs Trustees aim to use all of the investment income making grants.

Trustees consider all applications. They prioritise grants that satisfy the precatory provisions which were based on the concerns of Ethel, Gwynne and Hugh Morgan in their lifetimes. However they are now, at their discretion, also making charitable grants that reflect the interests of the wider family.

Recognising that nationwide and international charities play a useful part in addressing causes for the public benefit the Trustees support a number of these. However, they have also given attention to local or specific charities where it is considered that the grant will make a significant difference.

For ease of administration the Trustees prefer to make fewer but larger donations than in its earlier years.

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

## Section D

## Achievements and performance

**Summary of the main achievements of the charity during the year**

During the year under review the charity had income (other than investment sales) of £50,314 (Previous year £60,824)

The charity granted a total of £44,093 (£51,155) to 29 (38) different organisations, making the average grant £1,520 (£1,312).

78% (80%) of the grants were in the general health, education and religion categories identified in the precatory provisions.

The level of grants was lower than intended – the result of Covid and family illness.

However the Trustees continued to work with Leeds University on a medical research project related to a gene mutation. In addition to a number of other educational project the trustees were proud to again support a bursary set up through Helen Morgan for a student at the Centre for Alternative Technology in Wales. And their affiliation with the special needs Garston Manor School continues.

Letters of acknowledgement, particularly from the smaller and narrowly focussed bodies supported by grants, highlight the direct and indirect benefits derived by those whom they in turn support.

During this financial year Richard Morgan finished setting up internet banking. online access to Cazenove reporting, and cloud based accounting software. The trustees are extremely grateful to Richard for the work he has put into modernising the charities' processes and also to Richard's employer Sage UK Ltd for giving Richard time off work to volunteer for the Trust.

The Trustees are indebted to our secretary who, in her own time, coordinates and administers the grant making process and the business of the Trust. She also promotes the work of the Trust amongst the younger generation of the family.

**Brief statement of the charity's policy on reserves**

The Trustees policy on reserves is to maintain sufficient cash at bank to enable grants to be made on an ongoing basis and to provide for grants promised in principle.

**Details of any funds materially in deficit**

N/A

**Further financial review details (Optional information)**

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The principal source of funds is investment income.

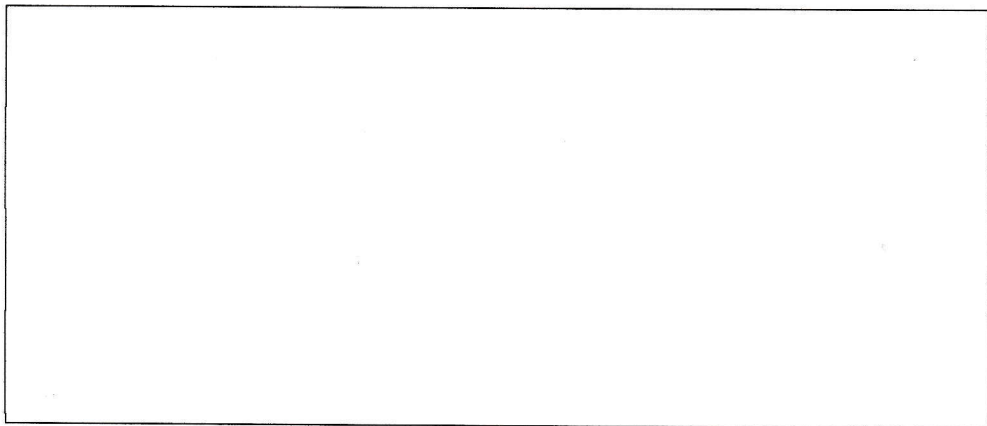
The Trustees' policy on investment has been to protect the capital value of its investments and maintain a level of income that supports its grant making activities.

Given their limited expertise the Trustees have relied on Cazenove Capital Management to realise this. Reports are received quarterly. Covid and family illness have meant that a review meeting has not been held since Feb 2019 and it will be important to hold one early in 2022.

Cazenove Capital Management are mindful of the Trustees' ethical positions and do not invest in the tobacco or arms industries.

At the end of the period the charity held net assets of £3,155,559 (£170,000 in cash and £2,985,514 in investments/other assets less liabilities). The previous year total was £2,577,454).

The Trustees were satisfied that the gain to 5 April 2021 was in line with benchmarking of general investment performance and therefore satisfactory.



## Section F Other optional information

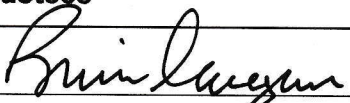
The principal risks to the charity (and mitigating factors/actions) are deemed to be:

- that investment advice or market conditions result in a significant loss in value of the portfolio (the strong relationship with the long established and highly reputed Cazenove Capital Management mitigates this risk though it is important to continue to hold them to account)
- that one of the trustees misappropriates funds (expenditure has to be agreed by all and authorised by at least 2 trustees)
- fraud (multi factor authentication is used to mitigate online fraud risk, and strict identification measures would be applied by Cazenove Capital to any amendment to current instructions)
- compliance failure (the secretary receives annual updates on governance and compliance matters from the firm of accountants for which she works)

## Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	BRIAN D.G. MORGAN	
Position (eg Secretary, Chair, etc)	Trustee	
Date	04 02 2022	





CHARITY COMMISSION  
FOR ENGLAND AND WALES WALES

Charity Name  
**Ethelard Gwynne Morgan Trust**

No (if any)  
800272

**Receipts and payments accounts**

**CC16a**

For the period from 05/04/2020 To 04/04/2021

**Section A Receipts and payments**

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>A1 Receipts</b>					
Gift Aid	-	-	-	-	-
Donations	-	-	-	-	-
Dividends, Interest	50,314	-	-	50,314	60,824
Bank interest	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total (Gross income for AR)</b>	<b>50,314</b>	<b>-</b>	<b>-</b>	<b>50,314</b>	<b>60,824</b>
<b>A2 Asset and investment sales, (see table).</b>					
	-	-	754,994	754,994	581,526
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>754,994</b>	<b>754,994</b>	<b>581,526</b>
<b>Total receipts</b>	<b>50,314</b>	<b>-</b>	<b>754,994</b>	<b>805,308</b>	<b>642,350</b>
<b>A3 Payments</b>					
3 Religious	3,420	-	-	3,420	4,200
2 Educational	11,100	-	-	11,100	25,889
13 General	-	-	-	-	-
4 Health	19,723	-	-	19,723	11,415
8 Human Rights/Harmony	-	-	-	-	250
9 Environmental	5,750	-	-	5,750	3,800
10 Need incl Disability	2,100	-	-	2,100	3,600
12 Armed Forces	2,000	-	-	2,000	2,000
Bank charges	25	-	-	25	-
Accountant	980	-	-	980	960
Administration costs	42	-	-	42	-
Provider fees	-	-	-	-	-
Management charges	-	-	22,949	22,949	23,300
<b>Sub total</b>	<b>45,140</b>	<b>-</b>	<b>22,949</b>	<b>68,089</b>	<b>75,414</b>
<b>A4 Asset and investment purchases. (see table)</b>					
	-	-	731,550	731,550	606,479
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>731,550</b>	<b>731,550</b>	<b>606,479</b>
<b>Total payments</b>	<b>45,140</b>	<b>-</b>	<b>754,499</b>	<b>799,639</b>	<b>681,893</b>
<b>Net of receipts/(payments)</b>	<b>5,174</b>	<b>-</b>	<b>495</b>	<b>5,669</b>	<b>- 39,543</b>
<b>A5 Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>A6 Cash funds last year end</b>	<b>59,337</b>	<b>-</b>	<b>105,039</b>	<b>164,376</b>	<b>203,919</b>
<b>Cash funds this year end</b>	<b>64,511</b>	<b>-</b>	<b>105,534</b>	<b>170,045</b>	<b>164,376</b>

**Section B Statement of assets and liabilities at the end of the period**

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B1 Cash funds</b>	Barclays	35,670	-	-
	Cazenove - income	28,841	-	-
	Cazenove - capital	-	-	105,534
	<b>Total cash funds</b>	<b>64,511</b>	<b>-</b>	<b>105,534</b>
	(agree balances with receipts and payments account(s))	OK	OK	OK
<b>B2 Other monetary assets</b>		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
<b>B3 Investment assets</b>		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
<b>B4 Assets retained for the charity's own use</b>		-	-	-
	Freehold Rent charges	-	-	325
	Royalties	-	-	1,075
	Cazenove investment portfolio	-	-	2,984,114
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
<b>B5 Liabilities</b>		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
<i>Beth Talbot</i>	BETH TALBOT	05 02 2022
<i>BDG Morgan</i>	BDG MORGAN	05 02 2022

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//h>E0I0#0Y#[]0Y0[]&hV0e  
0A []W0;0\_Σ000#0;00#[]:0003<Î00{00#00

p00/W#k090v00|00a50JN1\$00##0+000[]###0C00#{F0D0c0=v~0[]]m#o000s0L0000LD~00U2Z[]?  
000=2Z0]#;00NP)#000#>00Q0|00#]su

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v^#K,WA#r##=\#i#|8#|<t#|6w{p!h~Jq 5vd}xA  
±pY'!r#r#X?##5qK!U!  
#G>#[p#<#d# H00000q##7E#g#yv; c/);&>#1  
<hNy.g

00{,0t0#}000U00z[]0u00g0)G0#0^a0001Y#0@^000000#0{000007 ġ@0G"0`#00+0n#y080\*r00xTĪ  
00!0vR0>m0lk090d#U1|\{00CLV0k0Y00}ε0cjtft00o00G02Z  
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000l!v □g)090k00

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)? 0B 0#|00000Z0#0020#0003Gly0l0>0#o0!  
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quM[]#i#w#gf#tp#ωXGn#)#)X[]Mt4]F\*^5}T#"}-  
+y#j!}GdbâJn}q =o3##uě#QE1X[]  
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.ÿ03>#0?°  
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???

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W%00T0#0Z01#`0 0

0#y3000]Z0-m0000>000#F#000|u0'  
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000N0#

090:0







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endobj

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endstream

endobj

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00000#{Nm\*0>00+0000#%|u06+0g0T00Z00\*0000J00"Û0T0:G00□\*00\*00030o=:0 □  
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LZ\_##

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667 0 0 0 0 0 0 0 0 0 556 611 556 611 556 333 611 611 278 0 0 278 889
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0 0 0 0 667 191 333 333 389 0 278 0 278 278 556 556 556 556 556 556 0 556 556
0 278 278 0 0 0 0 667 667 722 722 667 0 778 722 278 0 0 556 833 722 778 667
778 722 667 611 722 0 944 0 667 0 0 0 0 0 556 556 500 556 556 278 556 556
222 0 500 222 833 556 556 556 556 333 500 278 556 500 722 500 500 0 0 0 0 0 0
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