

**DAVIS-RUBENS CHARITABLE TRUST****TRUSTEES REPORT  
AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 5 APRIL 2020**

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**DAVIS-RUBENS CHARITABLE TRUST**

**Created by Deed dated 9 December 1971**

**Registered Charity No. 263662**

**REFERENCE AND ADMINISTRATIVE INFORMATION****TRUSTEES**

Giles Tristan Rubens  
Edward Benjamin Parnell Checkley

**BANKERS**

Cater Allen Private Bank  
9 Nelson Street  
Bradford  
BD1 5AN

**INVESTMENT MANAGERS**

Rathbones Investment Management  
8 Finsbury Circus  
London  
EC2M 7AZ

**INDEPENDENT EXAMINER**

G & W Tax Consultants  
40 Vellacotts  
Chelmsford  
Essex  
CM1 7EB

## DAVIS-RUBENS CHARITABLE TRUST

### TRUSTEES' REPORT

The Trustees present their Report and Financial Statements for the year ended 5 April 2020.

#### REFERENCE AND ADMINISTRATIVE INFORMATION

Details are shown on page 2.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing Document

The Trust was created by Mr Henry Davis by Deed on 9 December 1971 and he paid the sum of £10 to the Trustees. On 19 January 1972 Mr Davis made a gift of cash amounting to £10,155.55 to the Trustees. On 31 January 1972 Mr Davis made a further gift of cash amounting to £2,629.36 to the Trustees.

In March 2001 the Trustees of the Frank & Enid Rubens Highgate Trust (Registered Charity Number 272139) gifted all their assets to the Charity. The total value of the assets transferred was £155,710.

The name of the Trust was changed from the Lily & Henry Davis Charitable Foundation to the Davis-Rubens Charitable Trust by Deed dated 10 January 2002.

##### Appointment of Trustees.

When a need arises the power of appointing new Trustees vests with the Trustees at that time.

##### Risk Management

The major risks to which the Trust is exposed, as identified by the Trustees, have been reviewed and systems are in place to manage those risks.

#### OBJECTIVES AND ACTIVITIES

The Objectives of the Trust are set out in Clause 3 of the Trust Deed which states that the Trustees shall hold the Trust Fund and the income thereof upon trust firstly to pay there from all the proper costs and expenses incurred by the Trustees in administering the Trust and the property thereof and subject thereto to pay or apply the income thereof and such part of the capital thereof as the Trustees shall in their absolute discretion from time to time think fit to or towards or for the advancement of or in furtherance of such Charitable Purposes or Charitable Institutions and in such proportions as the Trustees may from time to time.

#### PUBLIC BENEFIT

In meeting the objectives of the Trust the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit and are satisfied that all donations made meet this guidance.

#### ACHIEVEMENTS AND PERFORMANCE

The Trustees have continued to apply their funds in accordance with the objectives of the Trust. and the other provisions of the Trust Deed. Donations totalling £29,350 (2019: £27,450) have been made in the year.

#### FINANCIAL REVIEW

The results for the year are shown on page 6.

The Trustees are satisfied with the state of the Trust's affairs.

**DAVIS-RUBENS CHARITABLE TRUST****TRUSTEES' REPORT CONTINUED****INVESTMENTS**

The investments are managed by Rathbones Investment Management on a Discretionary basis. The investment objectives are balanced and the risk level is medium.

**RESERVES POLICY**

The Trust's Reserves are held as Unrestricted Funds which the Trustees regard as expendable endowment. It is the Trustees' policy to maintain and wherever possible to increase its value, so as to generate income to make grants in accordance with the objectives of the Trust.

**PLANS FOR FUTURE PERIODS**

The Trustees intend to continue to support other charities within the objectives and there are no immediate plans to alter the way in which the Trust is run, nor the way in which income is expended.

**STATEMENT OF THE TRUSTEES' RESPONSIBILITIES**

Charity Law requires the Trustees to prepare Financial Statements for each financial year which give a true and fair view of the Trust's financial activities during the year and of its financial position at the end of the year. In preparing those Financial Statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the policies are in accordance with applicable accounting standards;
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the Trust will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Trust and which enable them to ensure that the Financial Statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by:

**Giles Tristan Rubens**  
Trustee

**Date: February 2021**

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DAVIS-RUBENS CHARITABLE TRUST**

We report on the Financial Statements of the Davis-Rubens Charitable Trust for the year ended 5 April 2020, which are set out on pages 6 to 15.

### **RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The Trustees are responsible for the preparation of the Financial Statements. The Trustees consider that an audit is not required for the year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- examine the Financial Statements under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to our attention.

### **BASIS OF INDEPENDENT EXAMINER'S REPORT**

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Trust and a comparison of the Financial Statements presented with those records. It also includes consideration of any unusual items or disclosures in the Financial Statements, and seeking explanations from you as 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 Financial Statements 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 our examination, no matter has come to our attention:

(1) which gives us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare Financial Statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act.

have not been met; or

(2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the Financial Statements to be reached.

**G & W Tax Consultants**  
**40 Vellacotts**  
**Chelmsford**  
**Essex**  
**CM1 7EB**

**Date: February 2021**

**DAVIS-RUBENS CHARITABLE TRUST**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**For the year ended 5 April 2020**

	Note	2020 £	2019 £
<b>INCOMING RESOURCES</b>			
<b>Investing Activities</b>			
Investment Income	2	28,720	28,783
Interest on Investment Manager's Accounts		-	-
<b>TOTAL INCOMING RESOURCES</b>		28,720	28,783
<b>RESOURCES EXPENDED</b>			
<b>Cost of Generating Funds</b>			
Investment Management Fees		8,180	7,534
<b>Charitable Expenditure</b>			
Distributions to Charities	7	29,350	27,450
<b>Governance Costs</b>			
Accountancy & Independent Examiner's Fees		1,850	1,800
Rounding adjustment		2	-
Bank Service Fee		62	62
<b>TOTAL RESOURCES EXPENDED</b>		39,444	36,846
<b>Net (outgoing) resources</b>		(10,724)	(8,063)
Net Gains on Investment Assets in year	2	(85,046)	68,793
		(95,770)	60,730
<b>Unrestricted Funds at 6 April 2019 brought forward</b>		1,093,432	1,032,702
<b>Unrestricted Funds at 5 April 2020 carried forward</b>		£997,662	£1,093,432

## DAVIS-RUBENS CHARITABLE TRUST

## BALANCE SHEET

At 5th April 2020

	Note	2020 £	2019 £
<b>INVESTMENTS</b>	<b>2</b>	<u>938,100</u>	<u>1,064,984</u>
<b>CURRENT ASSETS</b>			
Balances at Bank & Investment Managers	3	61,862	31,248
Debtors	4	<u>-</u>	<u>-</u>
		61,862	31,248
<b>LIABILITIES</b>	<b>5</b>	2,300	2,800
<b>NET CURRENT ASSETS</b>		<u>59,562</u>	<u>28,448</u>
		<u>£997,662</u>	<u>£1,093,432</u>
<b>Representing :-</b>			
<b>UNRESTRICTED FUNDS</b>		<u>£997,662</u>	<u>£1,093,432</u>

Approved by the Trustees on

G T Rubens

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Trustees

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E B P Checkley

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**DAVIS-RUBENS CHARITABLE TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 5 April 2020**

**1. ACCOUNTING POLICIES**

**(a) Basis of Accounting**

The Financial Statements have been prepared under the historical cost convention with the exception that investments are valued at market value. The Financial Statements are in accordance with applicable accounting standards, the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005) and comply with the Charities (Accounts and Reports) Regulations issued under the Charities Act 2011.

**Income**

- (b)** Income is accounted for on an accruals basis. Investment income and interest are accounted for when receivable and include any related income tax recoverable.

**Expenditure**

- (c)** Expenditure is recognised on an accruals basis.

**Investments**

- (d)** Quoted investments have been valued at market value at the Balance Sheet date. Unrealised and realised investment gains and losses are shown net in the Statement of Financial Activities. Realised gains and losses are calculated by reference to the original cost and the sale proceeds.



## DAVIS-RUBENS CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 5 April 2020

## 2. INVESTMENTS

	Holdings at 6th April 2019		Purchase and Sale Movements				Holdings at 5th April 2020		Market Value	Income
	Nominal	Cost £	Nominal	Purchase Costs £	Sale Proceeds £	Profit on sale £	Nominal	Cost £	5.4.20 £	2019/20 £
<b>Fixed Interest</b>										
United Kingdom Government 3.75% Stock 07/09/2020	£70,346	79,753					£70,346	79,753	71,637	2,638
United Kingdom Government 2% Stock 22/07/2020	£23,125	24,226					£23,125	24,226	23,351	463
United Kingdom Government 3.75% Stock 07/09/2021	£22,694	25,828					£22,694	25,828	23,943	851
United Kingdom Government 1.75% Bond 07/09/2022			£38,850	40,475			£38,850	40,475	40,451	
		<u>129,807</u>		<u>40,475</u>				<u>170,282</u>	<u>159,382</u>	<u>3,952</u>
<b>Equities</b>										
Aberforth Smaller Cos Trust Plc 1p ord shares	2,900	19,565					2,900	19,565	23,606	1,044
Alcon AG (demerger from Novartis) CHF0.04 shares		1,112	(59)	(1,112)	2,452	1,340				
Apple Inc Common stock NPV	247	6,088	(55)	(1,355)	11,059	3,703	192	4,733	37,810	451
Barclays Plc 25p ord shares	8,860	17,703					8,860	17,703	7,109	266
Bayer AG NPV shares	196	17,585	113	5,445			309	17,585	14,480	344
Beiersdorf AG NPV shares	208	9,549					208	9,549	16,435	92
British American Tobacco Plc 25p ord shares	280	5,228	(280)	(5,228)	8,406	3,178				426
Burberry Group Plc 0.5p ord shares	760	10,752					760	10,752	9,500	325
Credit Suisse Group AG CHF0.50 (Reg'd) shares	1,941	23,111					1,941	23,111	12,351	381
Diageo Plc 28 101/108p ord shares	1,600	15,786					1,600	15,786	39,328	1,097
General Electric Corporation US\$0.06 common stock	1,000	18,003					1,000	18,003	5,490	26
Givaudan AG CHF10 shares	10	13,426	2	4,584			12	18,010	29,989	400
GlaxoSmithKline Plc 25p ord shares	1,270	6,304					1,270	6,304	18,915	1,016
Great Portland Estates Plc 15.26p ord shares	1,965	5,537					1,965	5,537	12,171	248
HSBC Holdings Plc US\$0.50 shares (UK Reg)	2,600	17,423					2,600	17,423	10,327	1,030
Hermes International NPV ord shares	44	10,191					44	10,191	23,441	124
Imperial Brands Plc 10p ord shares	840	14,199	(840)	(14,199)	15,444	1,245				603
<b>Carried forward</b>		<u>211,562</u>		<u>(11,865)</u>	<u>37,361</u>	<u>9,466</u>		<u>194,252</u>	<u>260,952</u>	<u>7,873</u>

## DAVIS-RUBENS CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 5 April 2020

## 2. INVESTMENTS

	Holdings at 6th April 2019		Purchase and Sale Movements				Holdings at 5th April 2020		Market Value	Income
	Nominal	Cost	Nominal	Purchase Costs	Sale Proceeds	Profit on sale	Nominal	Cost	5.4.20	2019/20
		£		£	£	£		£	£	£
<b>Brought forward</b>		211,562		(11,865)	37,361	9,466		194,252	260,952	7,873
Land Securities Group Plc 10.67p ord shares	1,593	14,072					1,593	14,072	8,198	735
LVMH Moët Hennessy SA Euro 0.30 shares	195	11,236	(95)	(5,474)	28,674	23,200	100	5,762	28,632	596
M & G Plc (re-organisation of Prudential) 5p ord shares		2,764	(1,458)	(2,764)	3,098	334				
Marks & Spencer Group Plc 25p ord shares	3,100	21,453	620	1,147			3,720	22,600	3,497	365
Microsoft Corporation US\$0.00000625 Common stock	430	6,462	(50)	(751)	5,502	4,751	380	5,711	47,684	503
Nestlé SA CHF0.10 (Reg'd) shares	378	15,403					378	15,403	32,285	454
Novartis AG CHF0.50 (Reg'd) shares	295	8,127	(45)	(1,239)	3,153	1,914	250	6,888	17,032	391
Novo-Nordisk AS DKK0.2 Ser B shares	469	16,192	88	3,654			557	19,846	27,416	380
Prudential Plc 5p ord shares	1,254	14,474	204	2,841			1,458	17,315	13,417	629
Reckitt Benckiser Group Plc 10p ord shares	342	9,097					342	9,097	21,382	592
Relx Plc 14.44p ord shares	2,082	9,921					2,082	9,921	35,113	902
Rio Tinto Plc 10p ord shares	632	19,667	(262)	(8,153)	11,884	3,731	370	11,514	13,916	2,798
Rolls Royce Holdings Plc 20p ord shares	1,580	5,628		(80)			1,580	5,548	3,975	
C shares entitlement (July 2019)					112	69				
C shares entitlement (January 2020)					73	36				
Royal Dutch Shell Plc Euro 0.07 'B' shares	1,525	20,265	(249)	(3,309)	5,921	2,612	1,276	16,956	18,099	2,035
Schroders Plc £1 ord voting shares	360	4,519	(43)	(540)	1,237	697	317	3,979	7,358	410
Smith & Nephew Plc US\$0.20 ord shares	2,350	12,257	(402)	(2,097)	7,587	5,490	1,948	10,160	26,551	662
Standard Chartered Plc US\$0.50 ord shares	1,121	14,329					1,121	14,329	4,556	193
Unilever Plc 3 1/9p ord shares	666	2,159					666	2,159	26,886	951
<b>Carried forward</b>		419,587		(28,630)	104,602	52,300		385,512	596,949	20,469

**DAVIS-RUBENS CHARITABLE TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 5 April 2020**

2. INVESTMENTS (continued)	Holdings at 6th April 2019		Purchase and Sale Movements				Holdings at 5th April 2020		Market Value	Income
	Nominal	Cost	Nominal	Purchase Costs	Sale Proceeds	Profit on sale	Nominal	Cost	5.4.20	2019/20
		£		£	£	£		£	£	£
<b>Brought forward</b>		419,587		(28,630)	104,602	52,300		385,512	596,949	20,469
Visa Inc										
US\$0.0001 Common stock	266	20,951					266	20,951	32,949	196
Walt Disney Company										
US\$0.01 Common stock	237	6,120					237	6,120	18,150	276
Worldwide Healthcare Trust Plc										
25p ord shares	1,517	8,941					1,517	8,941	42,704	402
WPP Plc										
10p ord shares	1,698	11,569	(1,698)	(11,569)	12,575	1,006				1,019
Zoetis Inc										
US\$0.01 Class A Common stock			166	17,193			166	17,193	15,519	40
		<u>467,168</u>		<u>(23,006)</u>	<u>117,177</u>	<u>53,306</u>		<u>438,717</u>	<u>706,271</u>	<u>22,402</u>
<b>Unit Trusts</b>										
Invesco Fund Managers										
Perpetual Corporate Bond Z Income	10,424	19,771					10,424	19,771	21,691	689
Ishares Plc										
Corporate Bond 1-5 Yrs UCITS	317	33,602					317	33,602	32,470	999
M & G Securities Ltd										
Corporate Bond I Inc	46,863	14,904					46,863	14,904	18,286	678
		<u>68,277</u>						<u>68,277</u>	<u>72,447</u>	<u>2,366</u>
<b>Grand Totals</b>		<u>£665,252</u>		<u>(£23,006)</u>	<u>£117,177</u>	<u>£53,306</u>		<u>£665,252</u>	<u>£938,100</u>	<u>£28,720</u>

Market value at 6 April 2019	1,064,984
Cost of investments acquired	75,339
Proceeds of investments sold	<u>117,177</u>
Net cash (disinvested)/invested	(41,838)
	1,023,146
Realised gains in the year	53,306
Movement in unrealised gains	<u>(138,352)</u>
Net investment gains/(losses)	(85,046)
Market value at 5 April 2020	<u>£938,100</u>

**DAVIS-RUBENS CHARITABLE TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 5 April 2020**

<b>3. BALANCES AT BANK &amp; INVESTMENT MANAGERS</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Bank	8,191	10,536
Investment Manager's Capital Account	53,017	19,312
Investment Manager's Income Account	654	1,400
	<u>£61,862</u>	<u>£31,248</u>
<b>4. DEBTOR</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Taxation Recoverable	-	-
	<u>£0</u>	<u>£0</u>
<b>5. LIABILITIES</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Distributions to Charities	450	1,000
Accountancy and Independent Examiner's Fees	1,850	1,800
	<u>£2,300</u>	<u>£2,800</u>
<b>6. TRUSTEES</b>		
No Trustee received any remuneration (2019-£Nil) and no expenses were reimbursed in the year (2019-£Nil).		

## DAVIS-RUBENS CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 5 April 2020

7 GRANTS AUTHORISED BY THE TRUSTEES	Charity Number	£
Action for Blind People	205913	300
Action for Hearing Loss	207720	200
Age UK	261794	600
AJEX Charitable Foundation	1082148	150
Amnesty International (UK Section) Charitable Trust	1051681	450
Blind Veterans UK	216227	250
Bloodwise	216032	100
Books Abroad	SC011359	100
Brendoncare Foundation	326508	100
British Friends of the Hebrew University of Jerusalem	209691	200
British Home	206222	350
British Refugee Council	1014576	200
Butler Trust	291762	100
Campaign to Protect Rural England	1089685	400
Capability Scotland	SC011330	100
Carers Trust	1145181	400
Catch 22 Charity Ltd	1124127	100
Child Bereavement UK	1040419	250
CLA Charitable Trust	280264	100
Clapton Common Boys Club	1121347	300
CLIC Sargent Cancer Care for Children	1107328	350
Combat Stress	206002	450
Contact a Family (incorporating Lady Hoare Trust)	284912	400
Crisis	1082947	400
Deafblind UK	802976	200
Depaul Trust	802384	150
Diabetes UK	215199	500
Disabilities Trust	800797	100
Disabled Living Foundation	290069	150
Dream Holidays	1036069	300
Eastern Ravens Trust	519907	100
Eden Valley Hospice (Carlisle)	1008796	100
Entrust Care	1105946	250
Evelina London Children's Hospital	251983	250
Family Action	264713	450
Family Holiday Association	800262	150
Fields In Trust (National Playing Fields Association)	306070	250
Fircroft Trust	802456	250
Fire Fighters Charity	1000562	200
Fishermen's Mission	232822	100
Florence Nightingale Aid in Sickness Trust	211896	150
Focus Birmingham	1065745	100
Gingerbread	230750	400
Greater London Fund for the Blind	1074958	250
Guideposts	272619	100
Gurkhas Welfare Trust	1043000	200

Carried Forward

11,050

## DAVIS-RUBENS CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 5 April 2020

7 GRANTS AUTHORISED BY THE TRUSTEES	Charity Number	£
<b>Brought forward</b>		11,050
Haemophilia Society	288260	100
Help Musicians UK	228089	400
Independent Age (Royal United Kingdom Beneficent Association)	210729	250
Independence At Home	1141758	250
Jewish Blind and Disabled	259480	150
Jewish Care	802559	1,000
Jewish Care (re Stepney Day Centre)	802559	350
Jewish Care (re Lady Sarah Cohen House)	802559	550
Jewish Children's Holiday Fund	295361	550
Jewish Child's Day	209266	350
Jewish Deaf Association	1105845	600
Kidney Care UK	270288	100
Lifeboats (RNLI)	209603	350
Limbless Association	803533	350
Listening Books	264221	100
Lymphoma Association	1068395	400
Macmillan Cancer Support	261017	300
Marie Curie Cancer Care	207994	450
Medical Foundation for the Care of Victims of Torture	1000340	300
Mencap	222377	400
Mildmay Mission Hospital	292058	150
Mind	219830	750
Mobility Trust	1070975	200
Muscular Dystrophy UK	205395	550
Music In Hospitals	1051659	100
National Deaf Children's Society	1016532	250
North London Hospice	285300	100
North West Air Ambulance	1075641	100
Northumberland Wildlife Trust	221819	50
Norwood Ravenswood	1059050	450
Order of St John	235979	250
Oxford & St. George's Jewish Youth Trust	207191	100
Psoriasis Association	257414	100
Refuge	277424	500
Revitalise	295072	750
Royal Air Forces Association	226686	100
Royal Association for Deaf People	1081949	300
Royal Blind Asylum & School	SC017167	100
Royal British Legion	219279	300
Royal London Society for the Blind	307892	100
Royal Marsden Cancer Charity	1095197	100
Royal Star & Garter Homes	210119	500
Salvation Army	214779	350
<b>Carried Forward</b>		<hr/> 24,600

## DAVIS-RUBENS CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 5 April 2020

7 GRANTS AUTHORISED BY THE TRUSTEES	Charity Number	£
<b>Brought forward</b>		24,600
Scope	208231	350
Sense, The National Deafblind & Rubella Association	289868	350
Shine	249338	300
Sick Children's Trust	284416	350
Sightsavers International	207544	350
SSAFA-Forces Help	210760	400
Spinal Injuries Association	1054097	150
St Hilda's East Community Centre	212208	200
St John's Hospice	235822	250
Streatham Youth and Community Trust	1070889	100
The Daisy Garland	1106530	250
Trinity Hospice	1013945	350
United Jewish Israel Appeal	1060078	500
Versus Arthritis	207711	150
WaterAid	288701	500
Young Cumbria	1096253	100
Youth Aliyah Child Rescue	1077913	100
		<u>£29,350</u>