



See a Social Security Number? Say Something!
Report Privacy Problems to <https://public.resource.org/privacy>
Or call the IRS Identity Theft Hotline at 1-800-908-4490



Form

990-PF

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

or Section 4947(a)(1) Trust Treated as Private Foundation

Do not enter Social Security numbers on this form as it may be made public. By law, the IRS cannot redact the information on the form.

Information about Form 990-PF and its instructions is at www.irs.gov/form990pf.

OMB No 1545-0052

2013

Open to Public Inspection

For calendar year 2013, or tax year beginning 01-01-2013 , and ending 12-31-2013

Name of foundation COGSWELL BENEVOLENT TRUST		A Employer identification number 02-0235690	
Number and street (or P O box number if mail is not delivered to street address) 1001 ELM STREET		Room/suite	
City or town, state or province, country, and ZIP or foreign postal code MANCHESTER, NH 03101		B Telephone number (see instructions) (603) 622-4013	
G Check all that apply ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change		C If exemption application is pending, check here ☐	
H Check type of organization ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		D 1. Foreign organizations, check here ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ☐	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 34,393,769		E If private foundation status was terminated under section 507(b)(1)(A), check here ☐	
J Accounting method ☒ Cash ☐ Accrual ☐ Other (specify) _____ (Part I, column (d) must be on cash basis.)		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐	

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc , received (attach schedule)				
	2 Check ☒ if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	174	174	174	
	4 Dividends and interest from securities.	832,426	832,426	832,426	
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	4,047,610			
	b Gross sales price for all assets on line 6a 19,684,114				
	7 Capital gain net income (from Part IV, line 2) . . .		4,047,610		
	8 Net short-term capital gain			598,575	
	9 Income modifications				
	10a Gross sales less returns and allowances				
	b Less Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)				
	12 Total. Add lines 1 through 11	4,880,210	4,880,210	1,431,175	
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	75,000	37,500	0	37,500
	14 Other employee salaries and wages	14,700	7,350	0	7,350
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)	7,330	5,498	0	1,832
	c Other professional fees (attach schedule)	138,212	138,212	0	0
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	77,381	13,035	0	6,193
	19 Depreciation (attach schedule) and depletion . . .				
	20 Occupancy	6,233	3,116	0	3,117
	21 Travel, conferences, and meetings	1,200	600	0	600
	22 Printing and publications				
	23 Other expenses (attach schedule)	36,435	22,067	160	14,368
	24 Total operating and administrative expenses. Add lines 13 through 23	356,491	227,378	160	70,960
	25 Contributions, gifts, grants paid	1,425,543			1,425,543
	26 Total expenses and disbursements. Add lines 24 and 25	1,782,034	227,378	160	1,496,503
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	3,098,176			
	b Net investment income (if negative, enter -0-)		4,652,832		
	c Adjusted net income (if negative, enter -0-)			1,431,015	

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing	637,077	1,035,278	1,035,278
	2	Savings and temporary cash investments			
	3	Accounts receivable ▶ _____ Less allowance for doubtful accounts ▶ _____			
	4	Pledges receivable ▶ _____ Less allowance for doubtful accounts ▶ _____			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7	Other notes and loans receivable (attach schedule) ▶ _____ Less allowance for doubtful accounts ▶ _____			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments—U S and state government obligations (attach schedule)			
	b	Investments—corporate stock (attach schedule)	20,278,619	20,144,930	25,381,018
	c	Investments—corporate bonds (attach schedule).	4,715,909	7,977,473	7,977,473
	11	Investments—land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)	450,574	0	0
	14	Land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
15	Other assets (describe ▶ _____)				
16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	26,082,179	29,157,681	34,393,769	
Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶ _____)			
	23	Total liabilities (add lines 17 through 22)	0	0	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ ☐ and complete lines 24 through 26 and lines 30 and 31.				
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ ☒ and complete lines 27 through 31.				
	27	Capital stock, trust principal, or current funds	26,082,179	29,157,681	
	28	Paid-in or capital surplus, or land, bldg , and equipment fund	0	0	
	29	Retained earnings, accumulated income, endowment, or other funds	0	0	
	30	Total net assets or fund balances (see page 17 of the instructions)	26,082,179	29,157,681	
31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	26,082,179	29,157,681		

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year—Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year’s return)	1	26,082,179
2	Enter amount from Part I, line 27a	2	3,098,176
3	Other increases not included in line 2 (itemize) ▶ _____	3	0
4	Add lines 1, 2, and 3	4	29,180,355
5	Decreases not included in line 2 (itemize) ▶ _____	5	22,674
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	29,157,681

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)		(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
1a	See Additional Data Table			
b				
c				
d				
e				

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a See Additional Data Table			
b			
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(I) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
a See Additional Data Table			
b			
c			
d			
e			

2	Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	4,047,610
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8	}	3	598,575

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income)

If section 4940(d)(2) applies, leave this part blank

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☒ No
If "Yes," the foundation does not qualify under section 4940(e) Do not complete this part

1 Enter the appropriate amount in each column for each year, see page 18 of the instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2012	1,372,867	30,424,244	0 045124
2011	1,345,109	29,679,263	0 045322
2010	1,215,815	26,921,777	0 045161
2009	1,466,235	24,314,507	0 060303
2008	1,544,936	29,655,407	0 052096

2	Total of line 1, column (d).	2	0 248006
3	Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	0 049601
4	Enter the net value of noncharitable-use assets for 2013 from Part X, line 5.	4	34,494,824
5	Multiply line 4 by line 3.	5	1,710,978
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	46,528
7	Add lines 5 and 6.	7	1,757,506
8	Enter qualifying distributions from Part XII, line 4. If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate See the Part VI instructions	8	1,496,503

Part VIExcise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the instructions)

1a	Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1		
	Date of ruling or determination letter _____ (attach copy of letter if necessary—see instructions)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☐ and enter 1% of Part I, line 27b	1	93,057
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	2	0
3	Add lines 1 and 2.	3	93,057
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4	0
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5	93,057
6	Credits/Payments		
a	2013 estimated tax payments and 2012 overpayment credited to 2013	6a	40,000
b	Exempt foreign organizations—tax withheld at source	6b	
c	Tax paid with application for extension of time to file (Form 8868)	6c	55,000
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments. Add lines 6a through 6d.	7	95,000
8	Enter any penalty for underpayment of estimated tax. Check here ☒ if Form 2220 is attached	8	985
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed ☐	9	
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid . . . ☐	10	958
11	Enter the amount of line 10 to be Credited to 2014 estimated tax ☐ 958 Refunded ☐	11	0

Part VII-AStatements Regarding Activities

1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		No
b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)?	1b		No
	<i>If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.</i>			
c	Did the foundation file Form 1120-POL for this year?.	1c		No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation ☐ \$ _____ 0 (2) On foundation managers ☐ \$ _____ 0			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ☐ \$ _____ 0			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If "Yes," attach a detailed description of the activities.</i>	2		No
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? <i>If "Yes," attach a conformed copy of the changes</i>	3		No
4a	Did the foundation have unrelated business gross income of \$1,000 or more during the year?.	4a		No
b	If "Yes," has it filed a tax return on Form 990-T for this year?.	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If "Yes," attach the statement required by General Instruction T.</i>	5		No
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	Yes	
7	Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col. (c), and Part XV.</i>	7	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ☐ NH _____			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? <i>If "No," attach explanation.</i>	8b	Yes	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2013 or the taxable year beginning in 2013 (see instructions for Part XIV)? <i>If "Yes," complete Part XIV</i>	9		No
10	Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses.</i>	10		No

Part VII-A

Statements Regarding Activities *(continued)*

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions).	11		No
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	Yes	
Website address N/A				
14	The books are in care of CHARLES GOODWIN Telephone no (603) 622-4013 Located at 1001 ELM STREET MANCHESTER NH ZIP+4 031011828			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here and enter the amount of tax-exempt interest received or accrued during the year.	15		
16	At any time during calendar year 2013, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16	Yes	No
See instructions for exceptions and filing requirements for Form TD F 90-22.1 If "Yes", enter the name of the foreign country				

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			Yes	No
1a	During the year did the foundation (either directly or indirectly) (1) Engage in the sale or exchange, or leasing of property with a disqualified person? Yes No (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?. Yes No (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? Yes No (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? Yes No (5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?. Yes No (6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days). Yes No			
b	If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)?. Organizations relying on a current notice regarding disaster assistance check here.	1b		
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2013?.	1c		No
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))			
a	At the end of tax year 2013, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2013?. If "Yes," list the years 20____, 20____, 20____, 20____			
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see instructions).	2b		
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here 20____, 20____, 20____, 20____			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?. Yes No			
b	If "Yes," did it have excess business holdings in 2013 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2013.).	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2013?	4b		No

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required (continued)

5a	During the year did the foundation pay or incur any amount to			
	(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	☐ Yes	☒ No	
	(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?	☐ Yes	☒ No	
	(3) Provide a grant to an individual for travel, study, or other similar purposes?	☒ Yes	☐ No	
	(4) Provide a grant to an organization other than a charitable, etc , organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions).	☐ Yes	☒ No	
	(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?	☐ Yes	☒ No	
b	If any answer is "Yes" to 5a(1)–(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?	5b		No
	Organizations relying on a current notice regarding disaster assistance check here.			
c	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?			
	If "Yes," attach the statement required by Regulations section 53.4945–5(d).			
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	6b		No
	If "Yes" to 6b, file Form 8870.			
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?			
b	If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?	7b		

Part VIII

Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, foundation managers and their compensation (see instructions).				
(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
CHARLES GOODWIN	TRUSTEE	25,000	0	0
433 N BAY STREET	20 00			
MANCHESTER,NH 03104				
PETER KACHAVOS	TRUSTEE	25,000	0	0
412 ARAH STREET	20 00			
MANCHESTER,NH 03104				
MARK NORTHRIDGE	TRUSTEE	25,000	0	0
344 DREW HILL ROAD	20 00			
ALTON,NH 03809				
2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."				
(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				
Total number of other employees paid over \$50,000.				0

Part VIII

Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)

3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE".		
(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services.		0

Part IX-A

Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1	
2	
3	
4	

Part IX-B

Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1	
2	
All other program-related investments. See page 24 of the instructions.	
3	
Total. Add lines 1 through 3.	0

Part X

Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
a	Average monthly fair market value of securities.	1a	32,982,121
b	Average of monthly cash balances.	1b	2,038,005
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	35,020,126
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation).	1e	0
2	Acquisition indebtedness applicable to line 1 assets.	2	0
3	Subtract line 2 from line 1d.	3	35,020,126
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	525,302
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	34,494,824
6	Minimum investment return. Enter 5% of line 5.	6	1,724,741

Part XI

Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ☐ and do not complete this part.)

1	Minimum investment return from Part X, line 6.	1	1,724,741
2a	Tax on investment income for 2013 from Part VI, line 5.	2a	93,057
b	Income tax for 2013 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	93,057
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	1,631,684
4	Recoveries of amounts treated as qualifying distributions.	4	0
5	Add lines 3 and 4.	5	1,631,684
6	Deduction from distributable amount (see instructions).	6	0
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1.	7	1,631,684

Part XII

Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes		
a	Expenses, contributions, gifts, etc —total from Part I, column (d), line 26.	1a	1,496,503
b	Program-related investments—total from Part IX-B.	1b	0
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes.	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required).	3a	
b	Cash distribution test (attach the required schedule).	3b	
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	1,496,503
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see instructions).	5	0
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	1,496,503
Note: The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years			

Part XIII

Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2012	(c) 2012	(d) 2013
1 Distributable amount for 2013 from Part XI, line 7				1,631,684
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only.			1,431,578	
b Total for prior years 20____, 20____, 20____		0		
3 Excess distributions carryover, if any, to 2013				
a From 2008.				
b From 2009.				
c From 2010.				
d From 2011.				
e From 2012.				
f Total of lines 3a through e.	0			
4 Qualifying distributions for 2013 from Part XII, line 4 ▶ \$ 1,496,503				
a Applied to 2012, but not more than line 2a			1,431,578	
b Applied to undistributed income of prior years (Election required—see instructions).		0		
c Treated as distributions out of corpus (Election required—see instructions).	0			
d Applied to 2013 distributable amount.				64,925
e Remaining amount distributed out of corpus	0			
5 Excess distributions carryover applied to 2013 (If an amount appears in column (d), the same amount must be shown in column (a).)	0			0
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	0			
b Prior years' undistributed income Subtract line 4b from line 2b.		0		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.		0		
d Subtract line 6c from line 6b Taxable amount—see instructions		0		
e Undistributed income for 2012 Subtract line 4a from line 2a Taxable amount—see instructions			0	
f Undistributed income for 2013 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2014				1,566,759
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions).	0			
8 Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions). . . .	0			
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	0			
10 Analysis of line 9				
a Excess from 2009.				
b Excess from 2010.				
c Excess from 2011.				
d Excess from 2012.				
e Excess from 2013.				

Part XIVPrivate Operating Foundations (see instructions and Part VII-A, question 9)

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2013, enter the date of the ruling. 1929-09-28

b Check box to indicate whether the organization is a private operating foundation described in section 4942(j)(3) or 4942(j)(5)

2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed	Tax year	Prior 3 years			(e) Total
	(a) 2013	(b) 2012	(c) 2011	(d) 2010	
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon					
a "Assets" alternative test—enter					
(1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test— enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed. . .					
c "Support" alternative test—enter					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii). . . .					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part XVSupplementary Information (Complete this part only if the organization had \$5,000 or more in assets at any time during the year—see instructions.)

1 Information Regarding Foundation Managers:

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000) (See section 507(d)(2))

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here ☐ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds If the foundation makes gifts, grants, etc (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d

a The name, address, and telephone number or e-mail address of the person to whom applications should be addressed
COGSWELL BENEVOLENT TRUST
1001 ELM STREET
MANCHESTER, NH 03101
(603) 622-4013

b The form in which applications should be submitted and information and materials they should include
APPLICATION WITH COPY OF 501(C)(3) DETERMINATION LETTER

c Any submission deadlines
NONE

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors
90% OF AWARDS HAVE TO STAY IN NEW HAMPSHIRE PER TRUST DOCUMENT

Part XV

Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year See Additional Data Table				
Total			3a	1,425,543
b Approved for future payment				
Total			3b	0

Enter gross amounts unless otherwise indicated

Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes

Form **990-PF** (2013)

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
RBC 27112	P		
RBC 61575	P		
RBC 61575	P		
RBC 49338	P		
RBC 23312	P		
RBC 23312	P		
RBC LTCG	P		
RBC LTCG	P		
RBC	P		
RBC	P		
RBC OPTIONS	P		
RBC CALL	P		
GLOBAL MACRO TRUST	P		
GLOBAL MACRO TRUST	P		

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
18,736		17,571	1,165
4,210,757		3,784,567	426,190
266,228		183,101	83,127
5,260,885		5,070,766	190,119
226,257		205,875	20,382
118,437		137,134	-18,697
983			983
4,168			4,168
1,050,779		1,046,962	3,817
8,488,960		5,176,139	3,312,821
37,924			37,924
		2,125	-2,125
		4,019	-4,019
		8,245	-8,245

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
			1,165
			426,190
			83,127
			190,119
			20,382
			-18,697
			983
			4,168
			3,817
			3,312,821
			37,924
			-2,125
			-4,019
			-8,245

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
ALTON COMMUNITY SERVICES MAIN STREET ALTON,NH 03809	NONE	501(C)(3)	YEAR-END GIFT TO SUPPORT ALTON FOOD PANTRY	2,500
AMERICA RED CROSS GR MANCHESTER CHAPTER 1800 ELM STREET MANCHESTER,NH 03104	NONE	501(C)(3)	REPLENISH DISASTER RELIEF FUND	10,000
AMERICAN DIABETES ASSOCIATION OF NEW ENGLAND 146 CLIFFORD STREET PROVIDENCE,RI 02903	NONE	501(C)(3)	FUND CAMPERSHIPS FOR FOUR NH CHILDREN	4,800
APPALACHIAN MOUNTAIN CLUB 85 BAY STREET WOLFEBORO,NH 03894	NONE	501(C)(3)	SUPPORT MENTORING RELATIONSHIPS	6,000
BARTON CENTER FOR DIABETES EDUCATION INC PO BOX 356 NORTH OXFORD,MA 01537	NONE	501(C)(3)	CAMPERSHIP FUND FOR DISADVANTAGED NH CHILDREN	25,000
BEKTASH TEMPLE 189 PEMBROKE ROAD CONCORD,NH 03302	NONE	501(C)(3)	\$2,000 BOSTON SHRINE INSTITUTE, \$2,000 SPRINGFIELD SHRINE HOSPITAL\$2,000 SHRINE BURNS INSTITUE, BOSTON \$2,000 SHRINE HOSPITAL	4,000
BIG BROTHER BIG SISTERS OF GREATER MANCHESTER 25 LOWELL STREET MANCHESTER,NH 03101	NONE	501(C)(3)	SUPPORT READ TO SUCCEED PROGRAM	5,000
BIG BROTHERS BIG SISTERS OF WESTERN NH 174 EMERALD STREET KEENE,NH 03431	NONE	501(C)(3)	SUPPORT MENTORING OF CHILDREN WITH DISABILITIES PROGRAM	10,000
BROOKSIDE CONGREGATIONAL CHURCH 2013 ELM STREET MANCHESTER,NH 03104	NONE	501(C)(3)	RESTORATION OF 1933 AUSTIN PIPE ORGAN	5,000
CAMP SUNSHINE 35 ARCADIA ROAD CASCO,ME 04015	NONE	501(C)(3)	CAMP FOR THREE ILL CHILDREN & THEIR FAMILIES	4,500
CANDIA TOWN OF 74 HIGH STREET CANDIA,NH 03034	NONE	501(C)(3)	SPECIAL YEAR-END SUPPORT FOR CANDIA FOOD PANTRY	2,500
CHILDRENS DYSLEXIA CENTERS 200 MAIN STREET NASHUA,NH 03060	NONE	501(C)(3)	TRAIN THREE SCHOLARS	10,000
CLAREMONT SOUP KITCHEN 53 CENTRAL STREET CLAREMONT,NH 03743	NONE	501(C)(3)	SPECIAL YEAR-END GIFT FOR THE SOUP KITCHEN & PANTRY	2,500
CLAREMONT SOUP KITCHEN 53 CENTRAL STREET CLAREMONT,NH 03743	NONE	501(C)(3)	REPLENISH FOOD AND HYGIENE PRODUCTS	10,000
COMMUNITY KITCHEN INC 35-37 MECHANIC STREET KEENE,NH 03431	NONE	501(C)(3)	SUMMER KIDS PROGRAM	2,500
Total  3a				1,425,543

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
CONCORD COMMUNITY MUSIC SCHOOL PO BOX 1752 CONCORD,NH 03302	NONE	501(C)(3)	MUSIC IN THE COMMUNITY INITIATIVE	5,000
COPPER CANNON CAMP PO BOX 124 FRANCONIA,NH 03580	NONE	501(C)(3)	50 & FORWARD CAMPAIGN TO BUILD A NEW DINING HALL	10,000
DENTAL LIFELINE NETWORK PO BOX 3487 CONCORD,NH 03302	NONE	501(C)(3)	SUPPORT DENTAL SERVICES PROGRAM	5,000
EASTER SEALS NEW HAMPSHIRE 25 LOWELL STREET MANCHESTER,NH 03101	NONE	501(C)(3)	BALANCE OF 2012 PLEDGE FOR FARNUM CENTER'S NEW HOME	75,000
GIRLS INC OF NH 815 ELM STREET SUITE 4A MANCHESTER,NH 03101	NONE	501(C)(3)	FEDERAL FUNDS CUT \$300,000 FOOD COSTS FOR DINNER CLUB PROGRAM, TRANSPORTATION & PROGRAM STAFF	25,000
GIRLS INC OF NH 815 ELM STREET SUITE 4A MANCHESTER,NH 03101	NONE	501(C)(3)	SCHOLARSHIPS FOR SIX GIRLS	15,000
GRAND LODGE OF NEW HAMPSHIRE PO BOX 486 MILFORD,NH 03055	NONE	501(C)(3)	NEW HAMPSHIRE 'DARE' PROGRAM	2,000
GRANITE UNITED WAY OF GREATER MANCHESTER 228 MAPLE STREET 4TH FLOOR MANCHESTER,NH 03103	NONE	501(C)(3)	2013 CAMPAIGN	50,000
GRANITE UNITED WAY OF GREATER MANCHESTER 228 MAPLE STREET 4TH FLOOR MANCHESTER,NH 03103	NONE	501(C)(3)	SUPPORT MANCHESTER HOMELESS SERVICES CENTER	25,000
HOME HEALTH & HOSPICE CARE 22 PROSPECT STREET NASHUA,NH 03060	NONE	501(C)(3)	PURCHASE HEATED & REFRIGERATED MEALS-ON-WHEELS TRUCK	15,000
HOME HEALTH & HOSPICE CARE 22 PROSPECT STREET NASHUA,NH 03060	NONE	501(C)(3)	UPGRADE WIRELESS NURSE CALL SYSTEM & WANDERING MANAGEMENT SYSTEM	10,000
MOORE CENTER 195 MCGREGOR STREET UNIT 400 MANCHESTER,NH 03102	NONE	501(C)(3)	ESTABLISH COMPREHENSIVE AUTISM SERVICES, TRAING & FAMILY SUPPORT FOR THE PARENTS OF CHILDREN WITH AUTISM SPECTRUM DISORDER	50,000
MOUNT WASHINGTON VALLEY MASONIC ANGEL FUND PO BOX 2483 NORTH CONWAY,NH 03860	NONE	501(C)(3)	TO SUPPORT LOCAL NEEDY CHILDREN	2,000
NASHUA CHILDREN'S HOME 125 AMHERST STREET NASHUA,NH 03064	NONE	501(C)(3)	TRANSITIONAL LIVING PROGRAM	10,000
NEIGHBORWORKS GREATER MANCHESTER PO BOX 3968 MANCHESTER,NH 03105	NONE	501(C)(3)	PURCHASE 801 ELM ST & RENOVATE SECOND FLOOR SPACE	50,000
Total  3a				1,425,543

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
NEW DURHAM FOOD PANTRY 5 MAIN STREET NEW DURHAM, NH 03855	NONE	501(C)(3)	SPECIAL YEAR-END SUPPORT	2,500
NEW HAMPSHIRE FOOD BANK 62 WEST BROOK STREET MANCHESTER, NH 03101	NONE	501(C)(3)	PURCHASE & DISTRIBUTE FOOD FOR THOSE IN NEED	50,000
NEW HAMPSHIRE STATE LIBRARY 20 PARK STREET CONCORD, NH 03301	NONE	501(C)(3)	KIDS BOOKS AND THE ARTS PROGRAM	1,500
NEW HORIZONS FOR NEW HAMPSHIRE INC 199 MANCHESTER STREET PO BOX 691 MANCHESTER, NH 03105	NONE	501(C)(3)	23RD ANNUAL WALK AGAINST HUNGER	20,000
NEW HORIZONS FOR NEW HAMPSHIRE INC 199 MANCHESTER STREET PO BOX 691 MANCHESTER, NH 03105	NONE	501(C)(3)	20TH ANNUAL THANKSGIVING BREAKFAST	20,000
SALVATION ARMY 121 CEDAR STREET MANCHESTER, NH 03103	NONE	501(C)(3)	RED KETTLE CAMPAIGN	25,000
SHARE OUTREACH INC 1 COLUMBUS AVE MILFORD, NH 03055	NONE	501(C)(3)	RENOVATE & EXPAND MILFORD FOOD PANTRY	10,000
SONSHINE SOUP KITCHEN 4 CRYSTAL AVE DERRY, NH 03038	NONE	501(C)(3)	SPECIAL YEAR-END SUPPORT	2,500
SPAULDING YOUTH CENTER FOUNDATION 130 SHEDD ROAD NORTHFIELD, NH 03276	NONE	501(C)(3)	NEW SCHOOL PAYMENT	50,000
SUPREME COUNCIL HEADQUARTERS PO BOX 519 LEXINGTON, MA 02420	NONE	501(C)(3)	SUPPORT FOR CHARITIES IN THE MOST NEED	2,000
UNITED NEGRO COLLEGE FUND 15 BROAD STREET BOSTON, MA 02109	NONE	501(C)(3)	2010-2011 ANNUAL CAMPAIGN	5,000
WHOLE VILLAGE LAKES REGION UNITED WAY 95 WATER STREET LACONIA, NH 03246	NONE	501(C)(3)	SUPPORTFAMILY SERVICES PROGRAM	7,000
WOLFEBORO AREA CHILDREN'S CENTER 180 SOUTH MAIN STREET WOLFEBORO, NH 03894	NONE	501(C)(3)	TUITION ASSISTANCE	2,500
YMCA CAMP NELLIE HUCKINS 17 CAMP HUCKINS RD FREEDOM, NH 03836	NONE	501(C)(3)	TUITION FOR 12 NEW HAMPSHIRE CAMPERS	12,800
YMCA GREATER MANCHESTER 30 MECHANIC STREET MANCHESTER, NH 03101	NONE	501(C)(3)	4TH GRADE WATER SAFETY PROGRAM	4,000
Total  3a				1,425,543

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
ALTON TOWN OF PO BOX 637 ALTON,NH 03809	NONE	501(C)(3)	TOWARDS DISHWASHER FOR PEARSON ROAD COMMUNITY & SENIOR CENTER EXPANSION	2,500
ANDY'S SUMMER PLAYHOUSE 582 ISAAC FRYE HWY WILTON,NH 03086	NONE	501(C)(3)	THEATER SEATING	3,000
ARTS IN REACH 521 WENTWORTH RD NEW CASTLE,NH 03854	NONE	501(C)(3)	SUPPORT ADVANCE PROGRAMS & PROGRAM EXPANSION	5,000
BOY SCOUTS OF AMERICA DANIEL WEBSTER COUNCIL 571 HOLT AVE MANCHESTER,NH 03101	NONE	501(C)(3)	CAMPERSHIPS AT CAMP GRISWOLD	10,000
BREWSTER ACADEMY 80 ACADEMY DR WOLFEBORO,NH 03894	NONE	501(C)(3)	FINANCIAL AID PROGRAM FOR LOCAL STUDENTS	10,000
CANDIA FIRE ASSOC 11 DEERFIELD RD CANDIA,NH 03034	NONE	501(C)(3)	CANDIA RESCUE EMT	2,000
CAMPTON BAPTIST CHURCH 1345 MAIN ST CAMPTON,NH 03223	NONE	501(C)(3)	REPAIR STORM DAMAGE TO CHURCH	4,000
CASA 138 COOLIDGE AVE MANCHESTER,NH 03101	NONE	501(C)(3)	INSTALL SECURITY SYSTEMS AT ALL CASA LOCATIONS	16,000
CHILDRENS MUSEUM OF NH 6 WASHINGTON ST DOVER,NH 03820	NONE	501(C)(3)	SUMMER READING PROGRAM, DIG INTO THE DEEP SEA FISH AREN'T AFRAID OF THE DARK	4,700
THE CIRCLE PROGRAM 85 MAIN ST 5 PLYMOUTH,NH 03264	NONE	501(C)(3)	SUPPORT TEEN ADVENTURE PROGRAM	10,000
COLBY SAWYER COLLEGE 541 MAIN ST NEW LONDON,NH 03257	NONE	501(C)(3)	CONSTRUCT A FINE & PERFORMING ARTS CENTER	25,000
CONCORD HOSPITAL TRUST 250 PLEASANT ST CONCORD,NH 03301	NONE	501(C)(3)	SUPPORT FAMILY HEALTH CENTER WALK-IN SERVICES PILOT PROGRAM	20,000
CONCORD-MERRIMACK COUNTY SPCA 130 WASHINGTON ST PENACOOK,NH 03303	NONE	501(C)(3)	CONSTRUCT NEW ANIMAL CARE FACILITY	10,000
CROTCHED MOUNTAIN 1 VERNEY DR GREENFIELD,NH 03047	NONE	501(C)(3)	IPADS & SMARTBOARDS ELECTRONIC EQUIPMENT	15,000
CURRIER MUSEUM OF ART 150 ASH ST MANCHESTER,NH 03104	NONE	501(C)(3)	SUPPORT FREE ADMISSIONS SATURDAY PROGRAM	10,000
Total  3a				1,425,543

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
D ACRES OF NH STREETER WOODS RD DORCHESTER,NH 03266	NONE	501(C)(3)	SUPPORT 'THE YEAR OF CULTIVATING THE HOME GARDEN'	1,000
DARTMOUTH COLLEGE 10 NORTH MAIN ST HANOVER,NH 03755	NONE	501(C)(3)	MASTER OF HEALTH CARE DELIVERY SCIENCE	20,000
DERRYFIELD SCHOOL 2108 RIVER RD MANCHESTER,NH 03104	NONE	501(C)(3)	IPADS & SMARTBOARDS ELECTRONIC EQUIPMENT	15,000
FAMILIES FIRST 100 CAMPUS DR 12 PORTSMOUTH,NH 03801	NONE	501(C)(3)	SUPPORT MOBILE DENTAL PROGRAM	25,000
FAMILIES IN TRANSITION 122 MARKET ST MANCHESTER,NH 03101	NONE	501(C)(3)	TO CONSTRUCT A NEW FACILITY TO PROVIDE COMPREHENSIVE SERVICES FOR HOMESLESS CHILDREN & FAMILIES	50,000
FRIENDS OF NORTHERN RAIL TRAIL IN MERRIMACK COUNTY PO BOX 206 ENFIELD,NH 03748	NONE	501(C)(3)	HELP FUND AN ADDITIONAL 6 2 MILES OF TRAIL	2,500
GATEWAYS COMMUNITY SERVICES 144 CANAL STREET NASHUA,NH 03064	NONE	501(C)(3)	ADULT DAYCARE SCHOLARSHIPS FOR SERVICE PROGRAM PARTICIPANTS	3,000
GREATER WAKEFIELD RESOURCE CENTER 254 MAIN STREET UNION,NH 03887	NONE	501(C)(3)	RENOVATION PROJECT FOR SENIOR MEALS-ON-WHEELS PROGRAM	1,500
HARBOR HOMES 156 CHESTNUT STREET NASHUA,NH 03060	NONE	501(C)(3)	RENOVATION & EXPANSION OF HARBOR CARE HEALTH & WELLNESS CENTER	25,000
INTER-ACTIONS 909 ISLINGTON ST SUITE 7 PORTSMOUTH,NH 03801	NONE	501(C)(3)	PROGRAM EXPENSES FOR BLIND OR VISSUALLY IMPAIRED CHILDREN FOR OVERNIGHT SUMMER CAMP	5,000
INTI SOCCOR ACADEMY 396 VALLEY STREET MANCHESTER,NH 03103	NONE	501(C)(3)	INCREASE AFTER SCHOOL PROGRAM CAPACITY & INTI EDUCATIONAL ENRICHMENT PROGRAM	7,500
JUNIOR ACHIEVEMENT OF NORTHERN NE 400 5TH AVENUE 300 WALTHAM,MA 02451	NONE	501(C)(3)	EDUCATE CHILDREN ON FINANCIAL LITERACY & TO BE SELF-SUPPORTING	5,000
KINGSWOOD YOUTH CENTER 565 CENTER STREET WOLFEBORO,NH 03894	NONE	501(C)(3)	TOWARDS MATCH FROM WOLFEBORO ROTARY FOR WELL & WATER SYSTEM	2,000
LEBANAON COLLEGE 15 HANOVER STREET LEBANON,NH 03766	NONE	501(C)(3)	EXTEND WIFI CAPABILITY, ON-LINE PROG CAPABILITY FOR STUDENTS, COMPUTERS, ETC	25,000
LIFE BRIDGE INC PO BOX 187 WOLFEBORO,NH 03894	NONE	501(C)(3)	PROVIDE MENTORING SERVICES TO YOUTH & THEIR PARENTS IN BELKNAP, CARROLL & GRAFTON CTYS	15,000
Total  3a				1,425,543

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
LIVE & LET LIVE FARM 20 PARADICE LANE CHICHESTER,NH 03258	NONE	501(C)(3)	FARM EXPENSES TO CARE FOR ANIMALS	5,000
MAKE-A-WISH FOUNDATION OF NH 814 ELM STREET MANCHESTER,NH 03101	NONE	501(C)(3)	GRANT A CHILD'S WISH TO GO TO DISNEYLAND	5,000
MANCHESTER CITY LIBRARY FOUNDATION 405 PINE STREET MANCHESTER,NH 03104	NONE	501(C)(3)	PURCHASE CHILDREN'S BOOKS	15,000
MANCHESTER COMMUNITY HEALTH CENTER 145 HOLLIS STREET MANCHESTER,NH 03101	NONE	501(C)(3)	START-UP FUNDING FOR EXPANSION PROJECT AT 184 TARRYTOWN ROAD	50,000
MANCHESTER COMMUNITY MUSIC SCHOOL 2291 ELM STREET MANCHESTER,NH 03104	NONE	501(C)(3)	MUSIC THERAPY SERVICES TO SPECIAL NEEDS CHILRDEN	10,000
MANCHESTER COMMUNITY RESOURCE CENTER 177 LAKE AVENUE MANCHESTER,NH 03103	NONE	501(C)(3)	INSTALL COMMERCIAL KITCHEN IN NEW LOCATION @ 434 LAKE AVE	20,657
MCAULIFFE-SHEPARD DISCOVERY CENTER 2 INSTITUTE DRIVE CONCORD,NH 03301	NONE	501(C)(3)	BUILD SCIENCE PLAYGROUND	10,000
MENTAL HEALTH CENTER OF GREATER MANCHESTER 401 CYPRESS STREET MANCHESTER,NH 03103	NONE	501(C)(3)	COVER COST OF AN EPISODE OF CARE FOR 50 AT-RISK INDIVIDUALS	20,000
MILL FALLS CHARTER SCHOOL 100 WILLIAM LOEB DRIVE MANCHESTER,NH 03109	NONE	501(C)(3)	PURCHASE 'GOOD HABITS, GREAT READERS' KITS	10,000
MONADNOCK FAMILY SERVICES 64 MAIN STREET 201 KEENE,NH 03431	NONE	501(C)(3)	BUY 12-PASSENGER VAN FOR EMERALD HOUSE RESIDENTS	15,000
MT WASHINGTON OBSERVATORY 2779 WHITE MOUNTAIN HWY NORTH CONWAY,NH 03860	NONE	501(C)(3)	UPGRADE WEBSITE & DEVELOP A SMARTPHONE APPLICATION	10,000
NH ASSOCIATION FOR THE BLIND 25 WALKER STREET CONCORD,NH 03301	NONE	501(C)(3)	VISION REHABILITATION THERAPY	25,000
NH AUDOBON 84 SILK FARM ROAD CONCORD,NH 03301	NONE	501(C)(3)	PURCHASE NEW COMPUTERS	4,000
NH FOOD BANK 700 E INDUSTRIAL PARK DRIVE MANCHESTER,NH 03109	NONE	501(C)(3)	EMERGENCY GRANT TO PURCHASE FOOD TO REPLENISH BARE SHELVES	25,000
NH HISTORICAL SOCIETY 30 PARK STREET CONCORD,NH 03301	NONE	501(C)(3)	DIGITIZE THE MAP COLLECTION	10,000
Total  3a				1,425,543

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
NH PHILHARMONIC 83 HANOVER STREET MANCHESTER,NH 03101	NONE	501(C)(3)	MUSIC EDUCATION PROGRAM	4,000
NICHOLAS J PERNOKAS RECREATION PARK WOLFEBORO AREA RECREATION CENTER 10 TROTTING TRACK ROAD WOLFEBORO,NH 03894	NONE	501(C)(3)	IMPROVE MAINTENANCE SHED	1,000
NORTH COUNTRY COMMUNITY RECREATION CENTER 33 REC CENTER ROAD COLEBROOK,NH 03576	NONE	501(C)(3)	BUY NEW STARTING BLOCKS FOR REC CENTER'S POOL	9,000
OPPORTUNITIES NETWORKS INC 11 CALDWELL DRIVE AMHERST,NH 03031	NONE	501(C)(3)	AMHERST CENTER IMPROVEMENTS	10,000
OSSIPEE CHILDREN'S FUND PO BOX 685 CENTER OSSIPEE,NH 03814	NONE	501(C)(3)	CHILDCARE SERVICES	5,000
PALACE THEATRE TRUST 80 HANOVER STREET MANCHESTER,NH 03101	NONE	501(C)(3)	INSTALL A FIRE SAFETY SPRINKLER SYSTEM	10,000
PLANNED PARENTHOOD OF NORTHERN NE 4 BIRCH STREET DERRY,NH 03038	NONE	501(C)(3)	SUPPORT CHARITY CARE PROGRAM @ MANCHESTER HEALTH CENTER	10,000
PROJECT HOPE 66 JOHNSON STREET LYNN,MA 01902	NONE	501(C)(3)	MOVING HOPE FORWARD PROGRAM	2,000
ROCHESTER OPERA HOUSE 31 WAKEFIELD STREET ROCHESTER,NH 03867	NONE	501(C)(3)	PROGRAM SUPPORT FOR 2013-2014 SEASON	5,000
SEACOAST FAMILY PROMISE 6 EMERRY LANE STRATHAM,NH 03885	NONE	501(C)(3)	SUPPORT STRONG FAMILIES PROGRAM	10,000
SEACOAST TASK FORCE ON FAMILY VIOLENCE 6 GREENLEAF WOODS SUITE 101 PORTSMOUTH,NH 03801	NONE	501(C)(3)	SUPPORT "SAFE DATES" ADOLESCENT DATING ABUSE PREVENTION	5,000
SEXUAL ASSAULT SUPPORT SERVICES 7 JUNKINS AVENUE PORTSMOUTH,NH 03801	NONE	501(C)(3)	'SAFE KIDS STRONG TEENS' PROGRAM	10,000
SPECIAL NEEDS SUPPORT CENTER 12 FLYNN STREET LEBANON,NH 03766	NONE	501(C)(3)	ART LAB & EDUCATION CLASSES	3,000
STRAWBERY BANKE 14 HANCOCK STREET PORTSMOUTH,NH 03801	NONE	501(C)(3)	SUPPORT 'HISTORY WITHIN REACH' EDUCATIONAL OUTREACH INITIATIVE FOR NH STUDENTS	10,000
SYMPHONY NH 6 CHURCH STREET NASHUA,NH 03060	NONE	501(C)(3)	RECONFIGURE EDUCATIONAL PROGRAMMING	2,500
Total  3a				1,425,543

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
TIN MOUNTAIN CONSERVATION CENTER 1245 BALD HILL ROAD ALBANY,NH 03818	NONE	501(C)(3)	MULTI-SESSION NATURAL SCIENCE ENVIRONMENTAL EDUCATION CLASSES/TRIPS	5,000
UNH INTITUTE ON DISABILITY 56 OLD SUNCOOK ROAD SUITE 2 CONCORD,NH 03301	NONE	501(C)(3)	PROVICE DIRECT SERVICES, YOUTH MENTORING & STAFF TRAINING FOR 32 YOUTHS	15,000
UPREACH THERAPEUTIC RIDING CENTER 153 PAIGE HILL ROAD GOFFSTOWN,NH 03045	NONE	501(C)(3)	NEW TELEPHONE SYSTEM	4,704
VILLA AUGUSTINA SCHOOL 208 S MAST ROAD GOFFSTOWN,NH 03045	NONE	501(C)(3)	WIRE SCHOOL FOR HIGH-SPEED INTERNET	5,000
VINTAGE GRACE 12 PEABODY ROAD DERRY,NH 03038	NONE	501(C)(3)	PURCHASE 3 SPECIAL RECLINERS FOR ELDERLY IN MEDICAL DAY PROGRAM	3,882
WOMEN'S RURAL ENTREPRENEURIAL NETWORK (WREN) PO BOX 331 BETHLEHEM,NH 03574	NONE	501(C)(3)	TECHNOLOGY TUTORIAL PROGRAM FOR 2014	5,000
YMCA CONCORD FAMILY 15 N STATE STREET CONCORD,NH 03301	NONE	501(C)(3)	PURCHASE & INSTALL A NEW PHONE SYSTEM	5,000
YMCA SOUTHERN DISTRICT PO BOX 729 KINGSTON,NH 03848	NONE	501(C)(3)	DEVELOP MULTI-USE COMMUNITY RECREATIONAL FACILITY	25,000
THE YOUTH COUNCIL 112 W PEARL STREET NASHUA,NH 03060	NONE	501(C)(3)	ADD COMPREHENSIVE AFTERCARE SERVICES TO THE SUSPENSION CENTER	10,000
CONTRIBUTION RETURNED 1001 ELM STREET MANCHESTER,NH 03101	NONE	501(C)(3)	CONTRIBUTION RETURNED	-2,000
Total  3a				1,425,543

TY 2013 Accounting Fees Schedule

Name: COGSWELL BENEVOLENT TRUST

EIN: 02-0235690

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING FEES	7,330	5,498	0	1,832

**TY 2013 Investments Corporate
Bonds Schedule**

Name: COGSWELL BENEVOLENT TRUST
EIN: 02-0235690

Name of Bond	End of Year Book Value	End of Year Fair Market Value
VARIOUS	7,977,473	7,977,473

**TY 2013 Investments Corporate
Stock Schedule****Name:** COGSWELL BENEVOLENT TRUST**EIN:** 02-0235690

Name of Stock	End of Year Book Value	End of Year Fair Market Value
VARIOUS	20,144,930	25,381,018

TY 2013 Investments - Other Schedule

Name: COGSWELL BENEVOLENT TRUST

EIN: 02-0235690

Category / Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
GLOBAL MACRO TRUST	AT COST	0	0

TY 2013 Other Decreases Schedule

Name: COGSWELL BENEVOLENT TRUST

EIN: 02-0235690

Description	Amount
WASH SALES DISALLOWED	22,674

TY 2013 Other Expenses Schedule**Name:** COGSWELL BENEVOLENT TRUST**EIN:** 02-0235690

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
OFFICE EXPENSE	12,153	6,076	0	6,077
INSURANCE	15,603	7,801	0	7,802
BOND AMORTIZATION	3,267	3,267	0	0
UTILITIES	657	328	0	329
GLOBAL MACRO TRUST	4,595	4,595	0	0
STATE FILING FEES	160	0	160	160

TY 2013 Other Professional Fees Schedule

Name: COGSWELL BENEVOLENT TRUST

EIN: 02-0235690

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INVESTMENT ADVISORY FEES	138,212	138,212	0	0

TY 2013 Taxes Schedule**Name:** COGSWELL BENEVOLENT TRUST**EIN:** 02-0235690

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
PAYROLL TAXES	12,385	6,192	0	6,193
FEDERAL TAXES	58,153	0	0	0
FOREIGN TAXES WITHHELD	6,843	6,843	0	0