

THE KITCHEN TABLE CHARITIES TRUST

England & Wales · Charity number 1110829

Details

Status Registered

Legal form Trust

Registered 2005-08-11

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

Contact

Address 151 Dale Street
Liverpool
L2 2AH

Phone 01512275177

Email charityservices@lcvs.org.uk

Website www.kitchentablecharities.org

Activities

Objects: (A) PAY OR TRANSFER ANY INCOME OR CAPITAL OF THE TRUST FUND TO ANY CHARITABLE INSTITUTION OR CHARITABLE INSTITUTIONS (WHETHER INCORPORATED OR NOT) EITHER FOR THE GENERAL PURPOSES OF SUCH INSTITUTION OR INSTITUTIONS OR FOR ANY SPECIFIC CHARITABLE PURPOSE OR CHARITABLE PURPOSES OF OR CONNECTED WITH SUCH INSTITUTION OR INSTITUTIONS (AND SO THAT THE RECEIPT OF THE PERSON WHO PROFESSES TO BE THE TREASURER OR OTHER PROPER OFFICER FOR THE TIME BEING OF ANY INSTITUTION TO WHICH ANY SUCH PAYMENT OR TRANSFER IS MADE SHALL BE A GOOD DISCHARGE TO THE TRUSTEES FOR THE SAME) OR PAY OR TRANSFER THE SAME TO THE TRUSTEES OR TRUSTEE FOR THE TIME BEING OF ANY OTHER IRREVOCABLE SETTLEMENT THE TRUSTS WHEREOF ARE EXCLUSIVELY CHARITABLE UNDER ENGLISH LAW TO BE HELD BY SUCH TRUSTEES OR TRUSTEE AS AN ADDITION TO THE PROPERTY COMPRISED IN SUCH SETTLEMENT (FREED AND DISCHARGED FROM THE TRUSTS POWERS AND PROVISIONS HEREOF) .

Activities: Established to aid those small charities lacking in the ability to raise funds themselves but supporting the most vulnerable people in some of the poorest parts of the world.

Classification

- **How:** Makes Grants To Organisations
- **What:** General Charitable Purposes
- **Who:** Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE. NATIONAL AND OVERSEAS. AFRICA.
- Ghana
- Kenya
- Madagascar
- Malawi
- Nigeria
- Sierra Leone
- Tanzania
- Togo
- Uganda

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£99,371	£161,826	-	-
2024-06-30	£309,466	£221,015	-	-
2023-06-30	£88,881	£190,846	-	-
2022-06-30	£181,204	£188,882	-	-
2021-06-30	£164,526	£161,618	-	-

Trustees

Name	Role	Appointed
LCVS		2005-06-09

THE KITCHEN TABLE CHARITIES TRUST

England & Wales - Charity number 1110829

Accounts

THE KITCHEN TABLE CHARITIES TRUST

UNAUDITED ANNUAL REPORT & FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2025

CHARITY NUMBER - 1110829

THE KITCHEN TABLE CHARITIES TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 30TH JUNE 2025

The Trustees present their annual report and financial statements of the charity for the year ended 30th June 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)

OBJECTIVES AND ACTIVITIES

The Trust has been established to aid small charities struggling to survive through lack of ability to raise funds themselves. Grants are given to small charities, which are supporting the most vulnerable people in some of the poorest parts of the world. Grants are primarily made to charities already known to the trustee.

Public Benefit:

The funds are raised for distribution to smaller charities, in countries suffering from poverty and deprivation; that help in providing education and healthcare and the facilities needed for developing sustainable living.

In planning the Fund's grant-making the trustee has kept in mind the Charity Commission's guidance on public benefit.

Grant-Making Process:

Recommendations on grants are taken by John Humphrys on behalf of the settlors with support from Brian Donaldson, a former British Ambassador in East Africa, and William Fulton, who has operated a charity in Tanzania for many years. Both have enormous knowledge of the problems facing the world's poorest people, especially children, and vast experience in helping them.

On the basis of recommendations received, the trustee makes awards in accordance with the Charity's objectives.

Achievements and Performance

The Trust has continued to receive a regular flow of income from its loyal supporters. This continued donor support has enabled the trustee to make awards to 40 (2023: 34) different organisations. Whilst in many cases the sums involved are relatively small, the awards made have had significant impact on the beneficiary organisations.

Financial Review

Total income £99,371 (2024: £309,466) was received during the year. This funded grants of £154,900 (2024: £216,000) to charitable organisations. Capital investments increased in value from £245,272 to £246,480 (2024: decreased in value from £274,313 to £245,272) at the year end.

Investment Policy and Powers

The Trustees have the same full and unrestricted powers of investment in all respects as if they were the beneficial owners.

THE KITCHEN TABLE CHARITIES TRUST TRUSTEES' REPORT FOR THE YEAR ENDED 30TH JUNE 2025

The investment strategy is set by the Trustees and takes account of recent demands for funds and an assessment of expected future needs (see Reserves Policy).

The investment policy and strategy are reviewed with the investment managers at regular intervals.

Risk Management

The main risks to which the charity is exposed as identified by the trustees have been considered and systems have been established to mitigate those risks.

Reserves Policy

The Trust relies on a regular inflow of donations to support its grant making activities. Whilst there is no requirement for any funds to be held on a long-term basis the trustee will hold sufficient reserves to ensure sustainability of the grant making programmes.

The trustee is managing the reserves to balance the needs of current and future beneficiaries. It is not anticipated that the needs of beneficiaries will diminish over time.

Plans for the Future

The objectives remain unchanged for the future; the intention is for further grant making to small charities, through continued donor support.

Structure, Governance and Management

The Kitchen Table Charities Trust is a registered charity, number 1110829. It was established by a Trust Deed dated 9th June 2005.

Appointment and Induction of Trustees:

The power of appointing new trustees is vested in the settlors jointly during their lives and in the survivors jointly or the survivors of them during the remainder of their respective lives. The corporate trustee, LCVS, has a trustee recruitment policy that maintains a diverse mix of skills and experience that supports the governance and management of the charity. There is a balance between representation from 'communities of interest' and individuals with business acumen. The induction procedure for new trustees includes distribution of background information, access to all records and attendance at an organisational induction session. Following this, new trustees formally sign a declaration of willingness to serve.

THE KITCHEN TABLE CHARITIES TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 30TH JUNE 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Name	The Kitchen Table Charities Trust	
Charity number	1110829	
Principal Office	LCVS 151 Dale Street Liverpool L2 2AH	
Settlers	The Trust was established by the settlors John D. Humphrys, Catherine J. Adey-Davies and Christopher J. Humphrys.	
Trustees	Liverpool Charity and Voluntary Services (LCVS), a corporate trustee, which is incorporated under the Companies Act as a company limited by guarantee without share capital as company number 181759, a registered charity, number 223485, and a charitable Trust Corporation. LCVS trustees, who are also its directors, were as follows during the year.	
Chair	Sonia Bassey MBE	(Resigned 5 th January 2026)
Treasurer	Mike Thomas	
Trustees	Dorcas Akeju	(Resigned 3 rd December 2025)
	Sonia Bassey MBE	(Resigned 5 th January 2026)
	Christopher D Colwell	(Appointed 3 rd June 2025)
	Maxine Ennis	
	Anna James	
	Dr Hardamanjit R Kaur	(Resigned 23 rd February 2026)
	Ken Perry	(Resigned 2 nd September 2024)
	John Price	(Resigned 4 th November 2024)
	Anne Reading	
	Michael Salla	
	Louise Scholes	(Resigned 2 nd June 2025)
	Gemma Shone	(Resigned 31 st March 2026)
	James A Sloan	
	Mike Thomas	
Secretary	Helen Rotheram	
Independent Examiner	Paula Sanchez ACCA Score Lane Liverpool L16 5EF	
Investment Manager	Rathbone Investment Management Limited Port of Liverpool Building Pier Head, Liverpool L3 1NW	

THE KITCHEN TABLE CHARITIES TRUST
TRUSTEES' REPORT FOR THE YEAR ENDED 30TH JUNE 2025

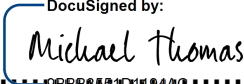
TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Trustee, Liverpool Charity and Voluntary Services.

DocuSigned by:

.....96BB5591D1194AC.....
Mike Thomas – LCVS Trustee

22 April 2026
Dated:

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE KITCHEN TABLE CHARITIES TRUST

I report to the trustee on my examination of the accounts of The Kitchen Table Charities Trust ('the charity') for the year to 30th June 2025, which are set out on pages 7 to 14.

Responsibilities and basis of report

As the trustee of the charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the accounts present a 'true and fair view' and my report is limited to those specific matters set out in the independent examiner's statement.

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 giving me reasonable cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 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.

Name: **Paula Sanchez**

Signed by:

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Name of applicable listed body: **Association of Chartered Certified Accountants**

Relevant professional qualification or body: **ACCA**

Date: 23 April 2026
.....

THE KITCHEN TABLE CHARITIES TRUST
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30TH JUNE 2025

		Unrestricted Funds			
		Income Funds	Capital Funds	Total	Total
		2025	2025	2025	2024
		£	£	£	£
Income from:	Notes				
Donations and legacies	2a	91,161	-	91,161	302,203
Investments	2b	8,210	-	8,210	7,263
		-----	-----	-----	-----
Total income		99,371	-	99,371	309,466
		-----	-----	-----	-----
Expenditure on:					
Raising funds		-	-	-	250
Charitable activities	3	161,826	-	161,826	220,765
		-----	-----	-----	-----
Total expenditure		161,826	-	161,826	221,015
		-----	-----	-----	-----
Net (Expenditure)/income		(62,455)	-	(62,455)	88,451
		-----	-----	-----	-----
Net gain on investment	4	-	1,208	1,208	20,959
		-----	-----	-----	-----
Net movement in funds		(62,455)	1,208	(61,247)	109,410
		-----	-----	-----	-----
<i>Reconciliation of funds:</i>					
Total funds brought forward		162,483	245,272	407,755	298,345
		-----	-----	-----	-----
Total funds carried forward		100,028	246,480	346,508	407,755
		=====	=====	=====	=====

The notes on pages 9 to 14 form part of these accounts.

The net movement in the funds in the year is derived from the continuing activity of the charity.

THE KITCHEN TABLE CHARITIES TRUST

BALANCE SHEET AS AT 30TH JUNE 2025

		30 th June 2025		30 th June 2024	
	Notes	£	£	£	£
Fixed assets					
Investments	4		246,480		245,272
Current assets					
Debtors	5	5,000		-	
Cash balances		101,894		162,483	
		-----		-----	
		106,894		162,483	
Current liabilities					
Creditors	6	(6,866)		(-)	
		-----		-----	
Net current assets			100,028		162,483
			-----		-----
Net assets			346,508		407,755
			=====		=====
Funds			£		£
Income funds	7		100,028		162,483
Capital funds	7		246,480		245,272
			-----		-----
			346,508		407,755
			=====		=====

Approved and authorised for issue by the Trustees and signed on their behalf by

DocuSigned by:

Michael Thomas

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Mike Thomas – LCVS Trustee

Dated: 22 April 2026

THE KITCHEN TABLE CHARITIES TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2025

1. ACCOUNTING POLICIES

Basis of Accounting

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (SORP 2019) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The Charity has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Going concern

At the time of approving the accounts, the trustee has reasonable expectation that the charity has adequate reserves to continue in operational existence for the foreseeable future. Thus, the trustee continues to adopt the going concern basis of accounting in preparing the accounts.

Investments

In accordance with Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2019), investments held as fixed assets are stated at fair value. Realised and unrealised gains and losses are dealt with as movements on the Capital Fund. Investments are valued at the mid-market price on the valuation date.

Fund accounting

Unrestricted funds are considered 'free' reserves and are available for use or retention at the discretion of the Trustees, in accordance with the charity's objectives. Free reserves are undesignated funds available for the furtherance of the general objectives of the charity.

Restricted funds are subject to specific restrictive conditions imposed by the donor or grant making body. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund. (See detail in note 9).

Income recognition

Income from investments comprises dividend income and interest and are accounted for when received in the financial year. Donations are recognised at the earlier of notification or date of receipt, in the case of the third-party donations and legacy income when received by the organisation.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

THE KITCHEN TABLE CHARITIES TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2025

All expenditure is accounted for on an accrual basis. All expenses, including support and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

Raising funds costs relate to expenses incurred in the management of the investment assets. Charitable activities include grant funding, along with associated support costs, to beneficiaries. These are dealt with in the Statement of Financial Activities when payment has been approved by the charity. Governance costs relate to compliance with constitutional and statutory requirements and specifically include all costs incurred by the charity in producing the Annual Report.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

THE KITCHEN TABLE CHARITIES TRUST
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2025

Taxation

The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. Partial recovery is made of tax credits on UK dividend income. The charity is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

Critical Accounting Estimates and Judgements

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

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods. There are not key estimates or judgements in the preparation of these accounts.

2. Income and endowments from:

	Income fund 2025 £	Capital Fund 2025 £	Total Unrestricted 2025 £	Total Unrestricted 2024 £
a. Donations and Legacies				
Donations	91,161	-	91,161	302,203
	=====	=====	=====	=====

Donations and legacies income for year end 2024 related wholly to unrestricted funds.

b. Investments	£	£	£	£
Investments dividends and interest	8,210	-	8,210	7,623
	=====	=====	=====	=====

Investment income for year end 2024 related wholly to unrestricted funds.

3. Expenditure on charitable activities:

a. Analysed as follows:

	2025 £	2024 £
Direct charitable expenditure:		
Grant funding	154,900	216,000
Grant support admin	6,121	4,140
	-----	-----
	161,021	220,140
	-----	-----

THE KITCHEN TABLE CHARITIES TRUST
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2025

	2025	2024
<i>Support & Governance costs:</i>	£	£
LCVS accountancy fee	350	350
Independent examination	395	250
Bank charges	60	25
	-----	-----
	805	625
	-----	-----
Total expenditure on charitable activities	161,826	220,765
	=====	=====

In 2025, all expenditure was unrestricted (2024: unrestricted).

b. Staff Costs and Numbers

The charity does not have any employees (2024: nil)

The Corporate Trustee, Liverpool Charity and Voluntary Services (LCVS) was not remunerated for its services as Trustee. LCVS did however receive payment in the year for costs of administering the receipt of income and payment of grants as well as book-keeping and accounts preparation. See note 8 for further information.

THE KITCHEN TABLE CHARITIES TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2025

The following grants were made during the year, all grants are to charities

Grants of £1,000 and over	£
Madagascar Development Fund	32,000
Huge Partnership	5,300
Malawi Farmers Aid	6,000
Sierra Foundation for Life Skills	6,500
Tabs International	6,500
Up With Community	6,000
The Scion Trust	6,000
Malawi Development Group	4,500
Friends of Potter's Village	6,000
Southern Africa Resource Centre	3,500
The Wulugu Project	6,100
Health Desire Comm Based Org	6,000
Community Development Watch - Codewa	6,000
Bright Future Organisation	6,000
Action For Fundamental Change	6,000
Children Of Choba	6,500
Tiwavwire Youth Organisation	6,000
Friends Of Sick Malawi	6,000
Conforti Community Aid Children Org	6,500
Rural Health Mission Nigeria	6,000
ESAEDEF	6,000
Kyetume Persons With Disability	5,500

	154,900
Grants under £1,000	-

Total grants	154,900
	=====

4. Fixed Asset Investments

	2025	2024
Quoted investments:	£	£
Market value at 1 st July 2024	245,272	274,313
Withdrawals	-	(50,000)
Unrealised gains on investment assets	1,208	20,959
	-----	-----
Market value at 30th June 2025	246,480	245,272
	=====	=====
Book value at 30th June 2024	209,894	209,894
	=====	=====

THE KITCHEN TABLE CHARITIES TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2025

The trust holds 100% of its investments in a Charity Commission approved pooling scheme, the Settlers' Trust Fund (STF), administered by Liverpool Charity and Voluntary Services and managed by Rathbone Investment Management Ltd.

At 30th June 2025, the assets of the STF fund had a total market value of £34,091,813 (2024: £33,821,443) of which £246,780 (2024: £245,272) is an asset of the trust.

5. Debtors

	2025	2024
	£	£
Debtors	5,000	-
	=====	=====

6. Creditors

	2025	2024
	£	£
LCVS Grant Admin Fee	6,121	-
LCVS accountancy fee	350	-
Independent examination fee	395	-
	-----	-----
	6,866	-
	=====	=====

7. Unrestricted Funds

Income Fund - Investment income and donations received for distribution as grants to individual young people and charitable voluntary youth organisations.

Capital Fund - Funds held provide income for the on-going activities of the trust.

8. Related Party Transactions

Charitable Activities: grant administration to LCVS, £6,121 (2024: £4,140) grant making administration costs payable to LCVS. Governance Costs: these include £350 (2024: £350) payable to LCVS in respect of accountancy and trust administration.

Creditors: balance includes £6,591 (2024: £nil) payable to LCVS at the year end. LCVS is related to the Fund by virtue of being the corporate trustee.

No trustee received remuneration or expenses as part of their role as Trustee of the charity

During the year the Trust made grants totalling £32,000 (2024: £24,000) to the Madagascar Development Fund for which Brian Donaldson who is a Patron. Its income is also administered by LCVS.

No trustee received remuneration or expenses as part of their role as Trustee of the charity.

THE KITCHEN TABLE CHARITIES TRUST

England & Wales - Charity number 1110829

Accounts

THE KITCHEN TABLE CHARITIES TRUST

UNAUDITED ANNUAL REPORT & FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2024

CHARITY NUMBER - 1110829

THE KITCHEN TABLE CHARITIES TRUST TRUSTEES' REPORT FOR THE YEAR ENDED 30TH JUNE 2024

The Trustees present their annual report and financial statements of the charity for the year ended 30th June 2024.

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OBJECTIVES AND ACTIVITIES

The Trust has been established to aid small charities struggling to survive through lack of ability to raise funds themselves. Grants are given to small charities, which are supporting the most vulnerable people in some of the poorest parts of the world. Grants are primarily made to charities already known to the trustee.

Public Benefit:

The funds are raised for distribution to smaller charities, in countries suffering from poverty and deprivation; that help in providing education and healthcare and the facilities needed for developing sustainable living.

In planning the Fund's grant-making the trustee has kept in mind the Charity Commission's guidance on public benefit.

Grant-Making Process:

Recommendations on grants are taken by John Humphrys on behalf of the settlors with support from Brian Donaldson, a former British Ambassador in East Africa, and William Fulton, who has operated a charity in Tanzania for many years. Both have enormous knowledge of the problems facing the world's poorest people, especially children, and vast experience in helping them.

On the basis of recommendations received, the trustee makes awards in accordance with the Charity's objectives.

Achievements and Performance

The Trust has continued to receive a regular flow of income from its loyal supporters. This continued donor support has enabled the trustee to make awards to 40 (2023: 34) different organisations. Whilst in many cases the sums involved are relatively small, the awards made have had significant impact on the beneficiary organisations.

Financial Review

Investment income of £309,466 (2023: £88,881) was received during the year. This funded grants of £216,000 (2023: £189,646) to charitable organisations. Capital investments decreased in value from £274,313 to £245,272 (2023: decreased in value from £330,605 to £274,313) at the year end.

Investment Policy and Powers

The Trustees have the same full and unrestricted powers of investment in all respects as if they were the beneficial owners.

THE KITCHEN TABLE CHARITIES TRUST TRUSTEES' REPORT FOR THE YEAR ENDED 30TH JUNE 2024

The investment strategy is set by the Trustees and takes account of recent demands for funds and an assessment of expected future needs (see Reserves Policy).

The investment policy and strategy are reviewed with the investment managers at regular intervals.

Risk Management

The main risks to which the charity is exposed as identified by the trustees have been considered and systems have been established to mitigate those risks.

Reserves Policy

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The trustee is managing the reserves to balance the needs of current and future beneficiaries. It is not anticipated that the needs of beneficiaries will diminish over time.

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THE KITCHEN TABLE CHARITIES TRUST TRUSTEES' REPORT FOR THE YEAR ENDED 30TH JUNE 2024

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Principal Office	LCVS 151 Dale Street Liverpool L2 2AH	
Settlers	The Trust was established by the settlers John D. Humphrys, Catherine J. Adey-Davies and Christopher J. Humphrys.	
Trustees	Liverpool Charity and Voluntary Services (LCVS), a corporate trustee, which is incorporated under the Companies Act as a company limited by guarantee without share capital as company number 181759, a registered charity, number 223485, and a charitable Trust Corporation. LCVS trustees, who are also its directors, were as follows during the year.	
Chair	Sonia Bassey MBE	
Treasurer	Mike Thomas	
Trustees	Dorcas Akeju Sonia Bassey MBE Maxine Ennis Anna James (Appointed 17 th October 2024) Dr Hardamanjit R Kaur (Appointed 17 th October 2024) Ken Perry (Resigned 2 nd September 2024) John Price (Resigned 4 th November 2024) Anne Reading (Appointed 17 th October 2024) Michael Salla Louise Scholes Gemma Shone James A Sloan Neil John Sturmey (Resigned 30 th June 2024) Mike Thomas	
Secretary	Helen Rotheram	
Independent Examiner	Paula Sanchez ACCA Score Lane Liverpool L16 5EF	
Investment Manager	Investec Wealth and Investment The Plaza 100 Old Hall Street Liverpool, L3 9AB	

THE KITCHEN TABLE CHARITIES TRUST
TRUSTEES' REPORT FOR THE YEAR ENDED 30TH JUNE 2024

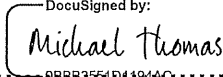
TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Trustee, Liverpool Charity and Voluntary Services.

DocuSigned by:

.....
Mike Thomas – LCVS Trustee

26/03/2025
Dated:

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE KITCHEN TABLE CHARITIES TRUST

I report to the trustee on my examination of the accounts of The Kitchen Table Charities Trust ('the charity') for the year to 30th June 2024, which are set out on pages 7 to 14.

Responsibilities and basis of report

As the trustee of the charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the accounts present a 'true and fair view' and my report is limited to those specific matters set out in the independent examiner's statement.

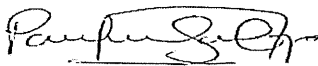
Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me reasonable cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 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.

Name: **Paula Sanchez**



Name of applicable listed body: **Association of Chartered Certified Accountants**

Relevant professional qualification or body: **ACCA**

Date: *31 March 2025*

THE KITCHEN TABLE CHARITIES TRUST
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30TH JUNE 2024

		Unrestricted Funds			
		Income Funds 2024 £	Capital Funds 2024 £	Total 2024 £	Total 2023 £
Income from:	Notes				
Donations and legacies	2a	302,203	-	302,203	80,525
Investments	2b	7,263	-	7,263	8,356
Total income		309,466	-	309,466	88,881
Expenditure on:					
Raising funds		250	-	250	600
Charitable activities	3	220,765	-	220,765	190,246
Total expenditure		221,015	-	221,015	190,846
Net income		88,451	-	88,451	(101,965)
Transfer of funds		50,000	(50,000)	-	-
Net gain/(loss) on investment	4	-	20,959	20,959	3,708
Net movement in funds		138,451	(29,041)	109,410	(98,257)
<i>Reconciliation of funds:</i>					
Total funds brought forward		24,032	274,313	298,345	396,602
Total funds carried forward		162,483	245,272	407,755	298,345
		=====	=====	=====	=====

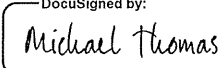
The notes on pages 9 to 14 form part of these accounts.

The net movement in the funds in the year is derived from the continuing activity of the charity.

**THE KITCHEN TABLE CHARITIES TRUST
BALANCE SHEET AS AT 30TH JUNE 2024**

		30 th June 2024	30 th June 2023
	Notes	£	£
Fixed assets			
Investments	4	245,272	274,313
Current assets			
Debtors	5	-	-
Cash balances		162,483	26,935
		-----	-----
		162,483	26,935
Current liabilities			
Creditors	6	(-)	(2,903)
		-----	-----
Net current assets		162,483	24,032
Net assets		-----	-----
		407,755	298,345
		=====	=====
Funds		£	£
Income funds	7	162,483	24,032
Capital funds	7	245,272	274,313
		-----	-----
		407,755	298,345
		=====	=====

Approved and authorised for issue by the Trustees and signed on their behalf by

DocuSigned by:


Mike Thomas – LCVS Trustee
 26/03/2025
Dated:

THE KITCHEN TABLE CHARITIES TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2024

1. ACCOUNTING POLICIES

Basis of Accounting

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (SORP 2019) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The Charity has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Going concern

At the time of approving the accounts, the trustee has reasonable expectation that the charity has adequate reserves to continue in operational existence for the foreseeable future. Thus, the trustee continues to adopt the going concern basis of accounting in preparing the accounts.

Investments

In accordance with Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2019), investments held as fixed assets are stated at fair value. Realised and unrealised gains and losses are dealt with as movements on the Capital Fund. Investments are valued at the mid-market price on the valuation date.

Fund accounting

Unrestricted funds are considered 'free' reserves and are available for use or retention at the discretion of the Trustees, in accordance with the charity's objectives. Free reserves are undesignated funds available for the furtherance of the general objectives of the charity.

Restricted funds are subject to specific restrictive conditions imposed by the donor or grant making body. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund. (See detail in note 9).

Income recognition

Income from investments comprises dividend income and interest and are accounted for when received in the financial year. Donations are recognised at the earlier of notification or date of receipt, in the case of the third-party donations and legacy income when received by the organisation.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

THE KITCHEN TABLE CHARITIES TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2024

All expenditure is accounted for on an accrual basis. All expenses, including support and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

Raising funds costs relate to expenses incurred in the management of the investment assets. Charitable activities include grant funding, along with associated support costs, to beneficiaries. These are dealt with in the Statement of Financial Activities when payment has been approved by the charity. Governance costs relate to compliance with constitutional and statutory requirements and specifically include all costs incurred by the charity in producing the Annual Report.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

THE KITCHEN TABLE CHARITIES TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2024

Taxation

The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. Partial recovery is made of tax credits on UK dividend income. The charity is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

Critical Accounting Estimates and Judgements

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

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

2. Income and endowments from:

	Income fund 2024 £	Capital Fund 2024 £	Total Unrestricted 2024 £	Total Unrestricted 2023 £
a. Donations and Legacies				
Donations	302,203	-	302,203	80,525
	=====	=====	=====	=====

Donations and legacies income for 2023 related wholly to unrestricted funds.

	£	£	£	£
b. Investments				
Investments dividends and interest	7,263	-	7,263	8,356
	=====	=====	=====	=====

Investment income for 2023 related wholly to unrestricted funds.

3. Expenditure on charitable activities:

a. Analysed as follows:

	2024 £	2023 £
<i>Direct charitable expenditure:</i>		
Grant funding	216,000	187,245
Grant support admin	4,140	2,401
	-----	-----
	220,140	189,646
	-----	-----

THE KITCHEN TABLE CHARITIES TRUST
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2024

	2024	2023
	£	£
<i>Support & Governance costs:</i>		
LCVS accountancy fee	350	350
Independent examination	250	250
Bank charges	25	-
	-----	-----
	625	600
	-----	-----
Total expenditure on charitable activities	220,765	190,246
	=====	=====

During the year a £4,140 (2023: £2,401) donation was made to the corporate trustee, Liverpool Charity and Voluntary Services.

In 2024, all expenditure was unrestricted (2023: unrestricted).

b. Staff Costs and Numbers

The charity does not have any employees (2023: nil)

The Corporate Trustee, Liverpool Charity and Voluntary Services (LCVS) was not remunerated for its services as Trustee. LCVS did however receive payment in the year for costs of administering the receipt of income and payment of grants as well as book-keeping and accounts preparation. See note 8 for further information.

The following grants were made during the year:

Grants of £1,000 and over	£
Ada Development Association	6,000
Akuoro Restore Hope Initiative	6,000
Akwaaba Foundation	5,000
Amani UK	5,200
Bananabox Trust	6,000
Butakoola Village Association	6,000
Cataracts Are Curable	6,000
Chilli Childrens Trust	3,500
Class Rooms For Malawi	5,000
Duaem Charity	6,600
Equal Aqua	4,500
Friends Of Sick Children In Malawi	6,000
Friends Sick Child	6,000
Future Of Taru	5,200
Hereafter Ghana	5,500
Hope For Kids Zimbabwe	6,500
Jacaranda Uk Foundation Malawi	6,000
Justice & Mercy Commu Int Project	6,000
Kipuca Tanzania	5,000
Landus Foundation For Development	6,000
Lisas School	2,000

THE KITCHEN TABLE CHARITIES TRUST
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2024

	£
Liseli Initiative	6,000
Madagascar Development Fund	24,000
Manacare Foundation	5,000
Matubulu Deaf School	6,000
Med Ser Responders In Tanzania	6,000
Nature Care Foundation	5,500
Oyugis Integrated Dev Org	6,500
Ride-Uganda	4,000
Rise For Nature	5,000
Spirulina Development Institut	6,000
St Peters Life Line Kenya	4,000
The Wulugu Project	4,500
To Live In H.O.P.E.	5,000
Trio Uganda	5,500
Water Works Trust	6,000
Where There's A Well	3,000

	216,000
Grants under £1,000	-

Total grants	216,000
	=====

4. Fixed Asset Investments

	2024	2023
	£	£
Quoted investments:		
Market value at 1 st July 2023	274,313	330,605
Withdrawals	(50,000)	(60,000)
Unrealised gain/(losses) on investment assets	20,959	3,708
	-----	-----
Market value at 30th June 2024	245,272	274,313
	=====	=====
Book value at 30th June 2024	209,894	209,894
	=====	=====

The trust holds 100% of its investments in a Charity Commission approved pooling scheme, the Settlers' Trust Fund (STF), administered by Liverpool Charity and Voluntary Services and managed by Investec Wealth and Investment. At 30th June 2024, the assets of the STF fund had a total market value of £33,821,443 (2023: £31,099,741) of which £245,272 (2023: £274,313) is an asset of the trust.

5. Debtors

There were no debtors during the year end 30th June 2024 (2023: £nil)

THE KITCHEN TABLE CHARITIES TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2024

6. Creditors

	2024	2023
	£	£
LCVS accountancy fee	-	350
Independent examination fee	-	152
Grant	-	2,401
	-----	-----
	-	2,903
	=====	=====

7. Unrestricted Funds

Income Fund - Investment income and donations received for distribution as grants to individual young people and charitable voluntary youth organisations.

Capital Fund - Funds held provide income for the on-going activities of the trust.

8. Related Party Transactions

As detailed in note 3, Liverpool Charity and Voluntary Services (LCVS) received a donation of £4,140 (2023: £2,401) as a contribution towards costs incurred in administering the receipt of donations and payments of grants. In addition, the sum of £350 (2023: £350) is payable to LCVS in respect of book-keeping and accounts preparation. LCVS is related to the Trust by virtue of being the corporate trustee.

During the year the Trust made grants totalling £24,000 (2023: £24,000) to the Madagascar Development Fund for which Brian Donaldson who is a Patron. Its income is also administered by LCVS.

No trustee received remuneration or expenses as part of their role as Trustee of the charity.

THE KITCHEN TABLE CHARITIES TRUST

England & Wales - Charity number 1110829

Accounts

THE KITCHEN TABLE CHARITIES TRUST

UNAUDITED ANNUAL REPORT & FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2023

CHARITY NUMBER - 1110829

THE KITCHEN TABLE CHARITIES TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 30TH JUNE 2023

The Trustees present their annual report and financial statements of the charity for the year ended 30th June 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)

OBJECTIVES AND ACTIVITIES

The Trust has been established to aid small charities struggling to survive through lack of ability to raise funds themselves. Grants are given to small charities, which are supporting the most vulnerable people in some of the poorest parts of the world. Grants are primarily made to charities already known to the trustee.

Public Benefit:

The funds are raised for distribution to smaller charities, in countries suffering from poverty and deprivation; that help in providing education and healthcare and the facilities needed for developing sustainable living.

In planning the Fund's grant-making the trustee has kept in mind the Charity Commission's guidance on public benefit.

Grant-Making Process:

Recommendations on grants are taken by John Humphrys on behalf of the settlors with support from Brian Donaldson, a former British Ambassador in East Africa, and William Fulton, who has operated a charity in Tanzania for many years. Both have enormous knowledge of the problems facing the world's poorest people, especially children, and vast experience in helping them.

On the basis of recommendations received, the trustee makes awards in accordance with the Charity's objectives.

Achievements and Performance

The Trust has continued to receive a regular flow of income from its loyal supporters. This continued donor support has enabled the trustee to make awards to 31 (2021: 28) different organisations. Whilst in many cases the sums involved are relatively small, the awards made have had significant impact on the beneficiary organisations.

Financial Review

Investment income of £88,881 (2022: £181,204) was received during the year. This funded grants of £189,646 (2022: £188,282) to charitable organisations. Capital investments decreased in value from £330,605 to £274,313 (2022: decreased in value from £367,150 to £330,605) at the year end.

Investment Policy and Powers

The Trustees have the same full and unrestricted powers of investment in all respects as if they were the beneficial owners.

THE KITCHEN TABLE CHARITIES TRUST TRUSTEES' REPORT FOR THE YEAR ENDED 30TH JUNE 2023

The investment strategy is set by the Trustees and takes account of recent demands for funds and an assessment of expected future needs (see Reserves Policy).

The investment policy and strategy are reviewed with the investment managers at regular intervals.

Risk Management

The main risks to which the charity is exposed as identified by the trustees have been considered and systems have been established to mitigate those risks.

Reserves Policy

The Trust relies on a regular inflow of donations to support its grant making activities. Whilst there is no requirement for any funds to be held on a long-term basis the trustee will hold sufficient reserves to ensure sustainability of the grant making programmes.

The trustee is managing the reserves to balance the needs of current and future beneficiaries. It is not anticipated that the needs of beneficiaries will diminish over time.

Plans for the Future

The objectives remain unchanged for the future; the intention is for further grant making to small charities, through continued donor support.

Structure, Governance and Management

The Kitchen Table Charities Trust is a registered charity, number 1110829. It was established by a Trust Deed dated 9th June 2005.

Appointment and Induction of Trustees:

The power of appointing new trustees is vested in the settlors jointly during their lives and in the survivors jointly or the survivors of them during the remainder of their respective lives. The corporate trustee, LCVS, has a trustee recruitment policy that maintains a diverse mix of skills and experience that supports the governance and management of the charity. There is a balance between representation from 'communities of interest' and individuals with business acumen. The induction procedure for new trustees includes distribution of background information, access to all records and attendance at an organisational induction session. Following this, new trustees formally sign a declaration of willingness to serve.

THE KITCHEN TABLE CHARITIES TRUST
TRUSTEES' REPORT FOR THE YEAR ENDED 30TH JUNE 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Name	The Kitchen Table Charities Trust	
Charity number	1110829	
Principal Office	LCVS 151 Dale Street Liverpool L2 2AH	
Settlers	The Trust was established by the settlers John D. Humphrys, Catherine J. Adey-Davies and Christopher J. Humphrys.	
Trustees	Liverpool Charity and Voluntary Services (LCVS), a corporate trustee, which is incorporated under the Companies Act as a company limited by guarantee without share capital as company number 181759, a registered charity, number 223485, and a charitable Trust Corporation. LCVS trustees, who are also its directors, were as follows during the year.	
Chair	Sonia Bassey MBE	
Treasurer	Mike Thomas	
Trustees	Dorcas Akeju Maxine Ennis Ken Perry John Price Michael Salla Louise Scholes Gemma Shone James Sloan Neil John Sturmeay Henry Terefenko Sue Williams	
		(Appointed 20 th September 2022)
		(Resigned 23 rd June 2022)
		(Resigned 23 rd July 2022)
Independent Examiner	Paula Sanchez ACCA Score Lane Liverpool L16 5EF	
Investment Manager	Investec Wealth Management 100 Old Hall Street Liverpool L3 9AB	

THE KITCHEN TABLE CHARITIES TRUST
TRUSTEES' REPORT FOR THE YEAR ENDED 30TH JUNE 2023

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Trustee, Liverpool Charity and Voluntary Services.



.....
Mike Thomas – LCVS Trustee

Dated: 25/01/24

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE KITCHEN TABLE CHARITIES TRUST

I report to the trustee on my examination of the accounts of The Kitchen Table Charities Trust ('the charity') for the year to 30th June 2023, which are set out on pages 7 to 17.

Responsibilities and basis of report

As the trustee of the charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the accounts present a 'true and fair view' and my report is limited to those specific matters set out in the independent examiner's statement.

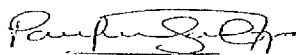
Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me reasonable cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 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.

Name: **Paula Sanchez**



Name of applicable listed body: **Association of Chartered Certified Accountants**

Relevant professional qualification or body: **ACCA**

Date: *27th January 2024*

THE KITCHEN TABLE CHARITIES TRUST
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30TH JUNE 2023

		Unrestricted Funds			
		Unrestricted Funds	Restricted Funds	Total	Total
		2023	2023	2023	2022
		£	£	£	£
Income from:	Notes				
Donations and legacies	2a	80,525	-	80,525	172,120
Investments	2b	8,356	-	8,356	9,084
Total income		88,881	-	88,881	181,204
Expenditure on:					
Raising funds		600	-	600	-
Charitable activities	3	190,246	-	190,246	188,882
Total expenditure		190,846	-	190,846	188,882
Net income		(101,965)	-	(101,965)	(7,678)
Transfer of funds		232	(232)	-	-
Net gain/(loss) on investment	4	3,708	-	3,708	(36,545)
Net movement in funds		(98,025)	(232)	(98,257)	(44,223)
<i>Reconciliation of funds:</i>					
Total funds brought forward	7-9	396,370	232	396,602	440,825
Total funds carried forward	7-9	298,345	-	298,345	396,602

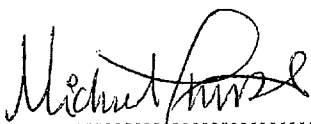
The notes on pages 9 to 17 form part of these accounts.

The net movement in the funds in the year is derived from the continuing activity of the charity.

THE KITCHEN TABLE CHARITIES TRUST
BALANCE SHEET AS AT 30TH JUNE 2023

		30th June 2023		30th June 2022	
		£	£	£	£
Fixed assets	Notes				
Investments	4		274,313		330,605
Current assets					
Debtors	5	-		-	
Cash balances		26,935		67,265	
		26,935		67,265	
Current liabilities					
Creditors	6	(2,903)		(1,268)	
Net current assets			24,032		65,997
Net assets			298,345		396,602
Funds					
Unrestricted Fund	7, 8		298,345		396,370
Restricted Funds	7, 9		-		232
			298,345		396,602

Approved and authorised for issue by the Trustees and signed on their behalf by


 Mike Thomas – LCVS Trustee

Dated: 25/01/24

THE KITCHEN TABLE CHARITIES TRUST
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2023

1. ACCOUNTING POLICIES

Basis of Accounting

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (SORP 2019) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The Charity has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Going concern

At the time of approving the accounts, the trustee has reasonable expectation that the charity has adequate reserves to continue in operational existence for the foreseeable future. Thus the trustee continues to adopt the going concern basis of accounting in preparing the accounts.

Investments

In accordance with Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2019), investments held as fixed assets are stated at fair value. Realised and unrealised gains and losses are dealt with as movements on the Capital Fund. Investments are valued at the mid-market price on the valuation date.

Fund accounting

Unrestricted funds are considered 'free' reserves and are available for use or retention at the discretion of the Trustees, in accordance with the charity's objectives. Free reserves are undesignated funds available for the furtherance of the general objectives of the charity.

Restricted funds are subject to specific restrictive conditions imposed by the donor or grant making body. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund. (See detail in note 9).

Income recognition

Income from investments comprises dividend income and interest and are accounted for when received in the financial year. Donations are recognised at the earlier of notification or date of receipt, in the case of the third-party donations and legacy income when received by the organisation.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

THE KITCHEN TABLE CHARITIES TRUST
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2023

All expenditure is accounted for on an accrual basis. All expenses, including support and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

Raising funds costs relate to expenses incurred in the management of the investment assets. Charitable activities include grant funding, along with associated support costs, to beneficiaries. These are dealt with in the Statement of Financial Activities when payment has been approved by the charity. Governance costs relate to compliance with constitutional and statutory requirements and specifically include all costs incurred by the charity in producing the Annual Report.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

THE KITCHEN TABLE CHARITIES TRUST
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2023

Taxation

The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. Partial recovery is made of tax credits on UK dividend income. The charity is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

Critical Accounting Estimates and Judgements

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

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

2. Income and endowments from:

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
a. Donations and Legacies				
Donations	80,525	-	80,525	171,120
Legacies	-	-	-	1,000
	80,525	-	80,525	172,120
	=====	=====	=====	=====

Donations and legacies income for 2022 related wholly to unrestricted funds.

	£	£	£	£
b. Investments				
Investments dividends and interest	8,356	-	8,356	9,084
	=====	=====	=====	=====

Investment income for 2022 related wholly to unrestricted funds.

3. Expenditure on charitable activities:

	Direct Charitable Expenditure £	Support & Governance Costs £	Total 2023 £	Total 2022 £
Grants are given to small charities, which are supporting the most vulnerable people in some of the poorest parts of the world.	189,646	600	190,246	188,882
	=====	=====	=====	=====

THE KITCHEN TABLE CHARITIES TRUST
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2023

a. Analysed as follows:

	2023	2022
	£	£
<i>Direct charitable expenditure:</i>		
Grant funding	189,646	188,282
	-----	-----
	2023	2022
	£	£
<i>Support & Governance costs:</i>		
LCVS accountancy fee	350	350
Independent examination	250	250
	-----	-----
	600	600
	-----	-----
Total expenditure on charitable activities	190,246	188,882
	=====	=====

During the year a £2,401 (2022: £5,263) donation was made to the corporate trustee, Liverpool Charity and Voluntary Services.

In 2023, all expenditure was unrestricted (2022: unrestricted).

b. Staff Costs and Numbers

The charity does not have any employees (2022: nil)

The Corporate Trustee, Liverpool Charity and Voluntary Services (LCVS) was not remunerated for its services as Trustee. LCVS did however receive payment in the year for costs of administering the receipt of income and payment of grants as well as book-keeping and accounts preparation. See note 10 for further information.

THE KITCHEN TABLE CHARITIES TRUST
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2023

The following grants were made during the year:

Grants of £1,000 and over	£
Action for Environmental Sustainability	6,000
Angels Centre Of Hope Foundation	6,000
Arise & Impact Christian Self	5,000
Ashanti Development	6,160
Born On the Edge	6,000
Cataracts are Curable the Gambi	6,000
Centre For Ecological Agriculture	5,500
Champion Chanzige	5,500
Changing Lives Malawi	6,000
Charm	4,500
Eduspots	6,000
Feeding Futures Kenya	6,000
Fidra	6,000
Football Without Borders	4,250
Friends Of Sick Ch	6,000
Goma Parents of Children with Disabilities	5,000
Hope For the Innocent Child Development Foundation	6,000
Janta Bi Trust	6,360
LCVS	2,401
Madagascar Development Fund	6,000
Madagascar Development Fund	6,000
Madagascar Development Fund	6,000
Madagascar Development Fund	6,000
Mtende Community Project	6,000
Mudhouse Children's Foundation	6,000
Ndozie Integrated Dev Foundation	5,500
Niva Primary School	6,000
People Action Against Hunger	5,000
Ratidzo Trust	6,000
St Joseph's Health Centre	3,500
St Louis Charity Foundation	6,325
Vulnerable Aid Organisation	5,500
Wulugu Project	6,000
Youth Development Foundation	5,000

	189,496
Other grants	150

Total grants	189,646
	=====

THE KITCHEN TABLE CHARITIES TRUST
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2023

4. Fixed Asset Investments

	2023	2022
	£	£
Quoted investments:		
Market value at 1 st July 2022	330,605	367,150
Withdrawals	(60,000)	(-)
Unrealised gain/(losses) on investment assets	3,708	(36,545)
Market value at 30th June 2023	274,313	330,605
Book value at 30th June 2023	209,894	269,894

The trust holds 100% of its investments in a Charity Commission approved pooling scheme, the Settlers' Trust Fund (STF), administered by Liverpool Charity and Voluntary Services and managed by Investec Wealth and Investment. At 30th June 2023, the assets of the STF fund had a total market value of £31,099,741 (2022: £30,726,293) of which £274,313 (2022: £330,605) is an asset of the trust.

5. Debtors

There were no debtors during the year end 30th June 2023 (2022: £nil)

6. Creditors

	2023	2022
	£	£
LCVS accountancy fee	350	700
Independent examination fee	152	568
Grant	2,401	-
	2,903	1,268

7. Analysis of net assets between funds

2023	Fixed Asset Investments	Net Current Assets	Total
	£	£	£
Unrestricted Funds	274,313	24,032	298,345
Restricted Funds:	-	-	-
	274,313	24,032	298,345

THE KITCHEN TABLE CHARITIES TRUST
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2023

2022	Fixed Asset Investments £	Net Current Assets £	Total £
Unrestricted Funds	330,605	65,765	396,370
Restricted Funds:			
Comprehensive Community Based Rehabilitation in Tanzania	-	144	144
Mango Tree Orphan Support Programme	-	88	88
	-	232	232
	330,605	65,997	396,602

8. Unrestricted Funds

2023	Reserves at beginning of year £	Income £	Movement in the year Expenditure £	Investment Assets £	Transfers £	Reserves at year end £
Income	65,765	88,881	(190,846)	-	60,232	24,032
Capital	330,605	-	(-)	3,708	(60,000)	274,313
	396,370	88,881	(190,846)	3,708	232	298,345

2022	Reserves at beginning of year £	Income £	Movement in the year Expenditure £	Investment Assets £	Transfers £	Reserves at year end £
Income	73,443	181,204	(188,882)	(-)	-	65,765
Capital	367,150	-	(-)	(36,545)	(-)	330,605
	440,593	181,204	(188,882)	(36,545)	-	396,370

Income Fund - Investment income and donations received for distribution as grants to individual young people and charitable voluntary youth organisations.

Capital Fund - Funds held provide income for the on-going activities of the trust.

THE KITCHEN TABLE CHARITIES TRUST
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2023

Transfer of Funds - During the year a transfer from restricted funds to unrestricted funds of £232 was made, this relates to small amounts, held for a number of years, originally raised to pass on to small schemes that have now ceased operation. The funds will be applied to charitable grants of a similar nature in the future.

9. Restricted Funds

2023	Reserves at beginning of year £	Movement in the year			Reserves at year end £
		Income £	Expenditure £	Transfers £	
Comprehensive Community Based Rehabilitation in Tanzania	144	-	(-)	(144)	-
Mango Tree Orphan Support Programme	88	-	(-)	(88)	-
	<u>232</u>	<u>-</u>	<u>(-)</u>	<u>(232)</u>	<u>-</u>
	=====	=====	=====	=====	=====

2022	Reserves at beginning of year £	Movement in the year			Reserves at year end £
		Income £	Expenditure £	Transfers £	
Comprehensive Community Based Rehabilitation in Tanzania	144	-	(-)	(-)	144
Mango Tree Orphan Support Programme	88	-	(-)	-	88
	<u>232</u>	<u>-</u>	<u>(-)</u>	<u>-</u>	<u>232</u>
	=====	=====	=====	=====	=====

Comprehensive Community Based Rehabilitation in Tanzania - donations received in support of rehabilitation of patients with disabilities and/or HIV/AIDS.

Mango Tree Orphan Support Programme - income received to provide relief and long-term development for the orphans of Tanzania in a cost-efficient manner; by focusing on the needs of each child and providing them with the skills to create a sustainable future.

Transfer of Funds - During the year a transfer from restricted funds to unrestricted funds of £232 was made, this relates to small amounts, held for a number of years, originally raised to pass on to small schemes that have now ceased operation. The funds will be applied to charitable grants of a similar nature in the future.

THE KITCHEN TABLE CHARITIES TRUST
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2023

10. Related Party Transactions

As detailed in note 3, Liverpool Charity and Voluntary Services (LCVS) received a donation of £2,401 (2022: £5,263) as a contribution towards costs incurred in administering the receipt of donations and payments of grants. In addition, the sum of £350 (2022: £350) is payable to LCVS in respect of book-keeping and accounts preparation. LCVS is related to the Trust by virtue of being the corporate trustee.

During the year the Trust made grants totalling £24,000 (2022: £24,000) to the Madagascar Development Fund for which Brian Donaldson is Patron. Its income is also administered by LCVS.

No trustee received remuneration or expenses as part of their role as Trustee of the charity.

THE KITCHEN TABLE CHARITIES TRUST

England & Wales - Charity number 1110829

Accounts

THE KITCHEN TABLE CHARITIES TRUST

UNAUDITED ANNUAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2022

THE KITCHEN TABLE CHARITIES TRUST
TRUSTEE'S REPORT FOR THE YEAR ENDED 30TH JUNE 2022

OBJECTIVES AND ACTIVITIES

The Trust has been established to aid small charities struggling to survive through lack of ability to raise funds themselves. Grants are given to small charities, which are supporting the most vulnerable people in some of the poorest parts of the world. Grants are primarily made to charities already known to the trustee.

Public Benefit:

The funds are raised for distribution to smaller charities, in countries suffering from poverty and deprivation; that help in providing education and healthcare and the facilities needed for developing sustainable living.

In planning the Fund's grant-making the trustee has kept in mind the Charity Commission's guidance on public benefit.

ACHIEVEMENTS AND PERFORMANCE

The Trust has continued to receive a regular flow of income from its loyal supporters. This continued donor support has enabled the trustee to make awards to 31 (2021: 28) different organisations. Whilst in many cases the sums involved are relatively small, the awards made have had significant impact on the beneficiary organisations.

Covid-19:

Income from investments has fallen as a result of the pandemic, however, with the increase in donations, the trust has been able to maintain its grant-making programme. The majority of developmental projects financed by the trust are in remote, rural, areas where Covid-19 is having a limited impact. However, before approving the payment of grants, the trust takes the precaution of seeking assurances from successful applicants that the pandemic will not prevent their project from starting or being completed successfully. There have undoubtedly been delays and some disruption including difficulty in accessing funds due to the temporary suspension of banking services in some African countries, despite this the trust continues to receive regular project progress reports and is not aware of any projects that have failed to be completed because of Covid-19 restrictions.

FINANCIAL REVIEW

Income totalling £181,203 (2021: £164,526) was received in the year; of which £171,120 (2021: £155,966) is a result of donations and £1,000 (2021: £nil) in the form of legacies and £9,084(2021: £8,560) investment income. This funded grants of £188,282 (2021: £165,950) to charitable organisations. Capital investments were valued at £330,605 (2021: £367,150) at the year end.

Reserves Policy:

The Trust relies on a regular inflow of donations to support its grant making activities. Whilst there is no requirement for any funds to be held on a long-term basis the trustee will hold sufficient reserves to ensure sustainability of the grant making programmes.

The trustee is managing the reserves to balance the needs of current and future beneficiaries. It is not anticipated that the needs of beneficiaries will diminish over time.

THE KITCHEN TABLE CHARITIES TRUST
TRUSTEE'S REPORT FOR THE YEAR ENDED 30TH JUNE 2022

Investment Policy and Powers:

The trustee has the same full and unrestricted powers of investment in all respects as if it were the beneficial owner. The investment strategy is set by the trustee and takes account of recent demands for funds and an assessment of expected future needs (see Reserves Policy). The investment policy and strategy are reviewed with the investment managers at regular intervals.

PLANS FOR THE FUTURE

The objectives remain unchanged for the future; the intention is for further grant making to small charities, through continued donor support.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Administration:

The Trust is administered by Liverpool Charity and Voluntary Services (LCVS), the corporate trustee. LCVS administers and records all donations received. All funds are promptly banked and reconciled on a monthly basis in accordance with LCVS' own internal processes and controls.

Grant-Making Process:

Recommendations on grants are taken by John Humphrys on behalf of the settlors with support from Brian Donaldson, a former British Ambassador in East Africa, and William Fulton, who has operated a charity in Tanzania for many years. Both have enormous knowledge of the problems facing the world's poorest people, especially children, and vast experience in helping them.

On the basis of recommendations received, the trustee makes awards in accordance with the Charity's objectives.

Related Parties:

Liverpool Charity and Voluntary Services (LCVS) received a donation of £5,263 (2021: £3,450) as a contribution towards costs incurred in administering the receipt of donations and payments of grants. In addition, the sum of £350 (2021: £350) is payable to LCVS in respect of book-keeping and accounts preparation.

During the year the Trust made grants totalling £24,000 (2021: £24,000) to the Madagascar Development Fund for which Brian Donaldson is Patron. Its income is also administered by LCVS.

Risk Management:

The main risks to which the charity is exposed as identified by the trustee have been considered and systems have been established to mitigate those risks.

Appointment and Induction of Trustees:

The power of appointing new trustees is vested in the settlors jointly during their lives and in the survivors jointly or the survivors of them during the remainder of their respective lives. The corporate trustee, LCVS, has a trustee recruitment policy that maintains a diverse mix of skills and experience that supports the governance and management of the charity. There is a balance between representation from 'communities of interest' and individuals with business acumen. The induction procedure for new trustees includes distribution of background information, access to all records and

THE KITCHEN TABLE CHARITIES TRUST
TRUSTEE'S REPORT FOR THE YEAR ENDED 30TH JUNE 2022

attendance at an organisational induction session. Following this, new trustees formally sign a declaration of willingness to serve.

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY

The Kitchen Table Charities Trust, founded by Mr John Humphrys, was established by a Trust Deed dated 9th June 2005 and subsequently registered as a charity, number 1110829, on 11th August 2005.

Principal Office:

151 Dale Street, Liverpool L2 2AH

Website: www.kitchentablecharities.org

Settlers:

The Trust was established by the settlers John D. Humphrys, Catherine J. Adey-Davies and Christopher J. Humphrys.

Trustee:

Liverpool Charity and Voluntary Services (LCVS), a corporate trustees, which is incorporated under the Companies Act as a company limited by guarantee without share capital as company number 181759, a registered charity, number 223485, and a charitable Trust Corporation. LCVS trustees, who are also its Directors, were as follows during the year:

Chairman	Heather Akehurst (resigned 25 th November 2021) Sonia Bassey MBE (appointed 25 th November 2021)
Honorary Treasurer	Mike Thomas
Trustees	Heather Akehurst (resigned 25 th November 2021) Sonia Bassey MBE (appointed 20 th May 2021) Dorcas Akeju Maxine Ennis (appointed 20 th May 2021) Jonathan Hesketh (resigned 16 th November 2021) Ken Perry John Price Michael Salla Louise Scholes Gemma Shone (appointed 20 th September 2022) James Sloan Neil John Sturmey (appointed 20 th May 2021) Henry Terefenko (resigned 27 th July 2022) Mike Thomas Sue Williams (resigned 23 rd June 2022)

THE KITCHEN TABLE CHARITIES TRUST
TRUSTEE'S REPORT FOR THE YEAR ENDED 30TH JUNE 2022

Professional Advisers:

Independent Examiner	Paula Sanchez ACCA Score Lane Liverpool, L16 5EF
Investment Manager	Investec Wealth & Investment 100 Old Hall Street Liverpool L3 9AB

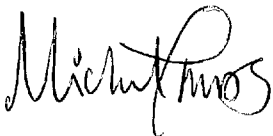
TRUSTEE'S RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The charity trustee is responsible for preparing a trustee's annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the charity trustee to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustee is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. It is also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Trustee, Liverpool Charity and Voluntary Services.



Mike Thomas
LCVS Trustee

Dated: 30/3/23

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEE OF THE KITCHEN TABLE CHARITIES TRUST

I report to the trustee on my examination of the accounts of The Kitchen Table Charities Trust ('the charity') for the year to 30th June 2022, which are set out on pages 7 to 14.

Responsibilities and basis of report

As the trustee of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the accounts present a 'true and fair view' and my report is limited to those specific matters set out in the independent examiner's statement.

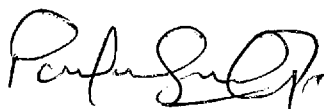
Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me reasonable cause to believe that in any material respect:

- accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- the accounts do not accord with those records; or
- 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.

Name: **Paula Sanchez**



Name of applicable listed body: **Association of Chartered Certified Accountants**

Relevant professional qualification or body: **ACCA**

Date

5th April 2023

THE KITCHEN TABLE CHARITIES TRUST
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30TH JUNE 2022

Year to 30th June 2022					
		Unrestricted	Restricted	Total	2021
	Notes	Funds	Funds	£	£
		£	£		
Income from:					
Donations & legacies	2	172,120	-	172,120	155,966
Investments		9,084	-	9,084	8,560
		-----	-----	-----	-----
Total income		181,204		181,204	164,526
		-----	-----	-----	-----
Expenditure on:					
Raising funds		-	-	-	-
Charitable activities	3	188,882	-	188,882	161,618
		-----	-----	-----	-----
Total expenditure		188,882	-	188,882	161,618
		-----	-----	-----	-----
Net income/(expenditure) / net movement in funds before gains/(losses) on investments		(7,678)	-	(7,678)	2,908
		-----	-----	-----	-----
Net gains/(losses) on investment assets	5	(36,545)	-	(36,545)	46,033
		-----	-----	-----	-----
Net movement in funds		(44,223)	-	(45,173)	48,941
		-----	-----	-----	-----
Total funds brought forward		440,593	232	440,825	391,884
		-----	-----	-----	-----
Total funds carried forward	8-10	396,370	232	396,602	440,825
		=====	=====	=====	=====

All of the charity's activities are derived from continuing operations. The notes on pages 9 to 14 form part of these accounts.

THE KITCHEN TABLE CHARITIES TRUST
BALANCE SHEET AT 30TH JUNE 2022

	Notes	At 30 th June 2022 £	At 30 th June 2021 £
FIXED ASSETS			
Investments (at market value)	5	330,605	367,150
CURRENT ASSETS			
Debtors	6	-	15,000
Cash Balance		67,265	59,343
		<u>67,265</u>	<u>74,343</u>
CURRENT LIABILITIES			
Creditors	7	(1,268)	(668)
		<u>65,997</u>	<u>73,675</u>
Net Current Assets			
		<u>396,602</u>	<u>440,825</u>
NET ASSETS		<u>396,602</u>	<u>440,825</u>
FUNDS			
		£	£
Unrestricted Funds	8,10	396,370	440,593
Restricted Funds	9,10	232	232
		<u>396,602</u>	<u>440,825</u>
		<u>396,602</u>	<u>440,825</u>

The financial statements on pages 7 to 14 were approved and authorised for issue by the Trustee, Liverpool Charity and Voluntary Services, and signed on its behalf by



Mike Thomas
LCVS Trustee

Dated: 30/3/23

THE KITCHEN TABLE CHARITIES TRUST
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2022

1. Accounting Policies

Basis of accounting

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP2019) preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The Charity has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows

Going concern

The trustee is aware that the Covid-19 pandemic may reduce the amount of income available for distribution of grants, despite this, the trustee has reasonable expectation that the trust will be able to continue its activities for the foreseeable future. Thus the going concern basis of accounting in preparing the annual financial statements has been used.

Fund accounting

Unrestricted funds are public donations and investment income and are available for use at the discretion of the trustee, in accordance with the charity's objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor or grant making body. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund. (See detail in note 9).

Investments

In accordance with Statement of Recommended Practice: Accounting and Reporting by Charities (2019), investments held as fixed assets are stated at market value. Realised and unrealised gains and losses are dealt with as movements on the Capital Fund. Investments are valued at the mid-market price on the valuation date.

Income recognition

Donations are recognised upon receipt by the organisation. Gift Aid recovery is recognised when received. Legacies are accounted for upon receipt or where the receipt of the legacy is virtually certain and the value is known, this will be once confirmation has been received from the representatives of the estate that payment of the legacy will be made or property transferred and once all conditions attached to the legacy are fulfilled. Investment income comprises fixed asset investment distributions and interest received and is recognised when credited to the Trust account. Investment income is stated on an accruals basis.

THE KITCHEN TABLE CHARITIES TRUST
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2022

Expenditure recognition

Raising funds refer to charges from the bank for administering credit card donations and foreign currency. Charitable activities includes grant funding, along with associated support costs, to charitable organisations. These are dealt with in the Statement of Financial Activities when payment has been agreed. Recommendations on grants are made by John Humphrys, Brian Donaldson and William Fulton. Governance costs relate to compliance with constitutional and statutory requirements and specifically include all costs incurred by the Trust in producing the Annual Report and the audit fee. Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the Charity to the expenditure.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Taxation

The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. Partial recovery is made of tax credits on UK dividend income. The charity is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

THE KITCHEN TABLE CHARITIES TRUST
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2022

2. Income from: Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	2021 £
Donations	171,120	-	171,120	155,966
Legacies	1,000	-	1,000	-
	-----	-----	-----	-----
	172,120	-	172,120	155,966
	=====	=====	=====	=====

All income is unrestricted (2021: all income unrestricted).

3. Expenditure on: Charitable activities

	2022 £	2021 £
<i>Direct charitable expenditure:</i>		
Grant funding	188,282	160,950
	-----	-----
	188,282	160,950
	-----	-----
<i>Support & governance:</i>		
Accounts preparation - LCVS	350	350
Examination fee	250	318
	-----	-----
	600	668
	-----	-----
	188,882	161,618
	=====	=====

During the year the following grants were made:

	2022 £
Grants of £1,000 and over:	
Afedipodic Uganda	2,167
Akuoro Restore Hope Initiative	6,000
Alarm	6,000
Baseline Foundation	6,000
Butakoola Village Association	6,000
Community Initiative for Development	6,000
Empower and Care Organisation	6,000
Fresh Start Foundation	3,500
Friends of Sick Children in Malawi	6,000
Hope for Kids Zimbabwe	4,352
Imarisha Vijana Youth Group	5,000
Justice and Mercy Community	5,750
Kairos Initiative	5,500
Kigamboni Pupils Care	4,500
LCVS	5,263

	78,032

THE KITCHEN TABLE CHARITIES TRUST
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2022

<i>Grants continued.....</i>	£
Light the Poor Group	6,200
Mad4Kids Zambia	5,000
Madagascar Development Fund	24,000
Malawi Farmers Aid	6,000
Nsuo Ye Nkwa Foundation	6,000
Olive Bearers	6,000
Porridge and Pens Ghana	6,350
Promise of Education Uganda	6,000
Remilekun Foundation for Women	4,500
Scooprald	5,500
Sunrise Girls Community Centre	6,500
Think About The Children Foundation	6,000
Ufanisi Support Group	6,000
Up With Community	4,000
Water Works	6,000
Zikomo	6,200

	188,282
	=====

During the year a £5,263 (2021: £3,450) donation was made to the corporate trustee, Liverpool Charity and Voluntary Services.

In 2022, all expenditure was unrestricted (2021: unrestricted).

4. Staff Costs and Numbers

The charity does not have any employees (2021: 0)

The Corporate Trustee, Liverpool Charity and Voluntary Services (LCVS) was not remunerated for its services as Trustee. LCVS did however receive payment in the year for costs of administering the receipt of income and payment of grants as well as book-keeping and accounts preparation. See note 11 for further information.

5. Fixed Asset Investments

	2022	2021
	£	£
Quoted Investments:		
Market value at 1 st July 2021	367,150	321,117
Withdrawn	-	-
Unrealised gains/(losses) on investment assets	(36,545)	46,033
Realised gains on disposal	-	-
	-----	-----
Market Value at 30th June 2022	330,605	367,150
	=====	=====
Book Value at 30th June 2022	269,894	269,894
	=====	=====

THE KITCHEN TABLE CHARITIES TRUST
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2022

The trust holds 100% of its fixed asset investments in a Charity Commission approved pooling scheme, the Settlers' Trust Fund (STF), administered by Liverpool Charity and Voluntary Services and managed by Rathbone Investment Management Ltd. At 30th June 2022, the assets of the STF fund had a total market value of £30,726,293 (2021: £33,037,531) of which £330,605 (2021: £367,150) is an asset of the trust.

All investments are held for charitable purposes.

6. Debtors

	2022	2021
Accrued Income	£-	£15,000
	=====	=====

7. Creditors

	2022	2021
Accruals	£1,268	£668
	=====	=====

8. Unrestricted Funds

Investment income and donations received for distribution as grants to charitable voluntary organisations.

9. Restricted Funds

	Opening Balance £	Incoming Resources £	Resources Expended £	Closing Balance £
Comprehensive Community Based Rehabilitation in Tanzania (CCBRT)	144	-	-	144
The Mango Tree Orphan Support Programme	88	-	-	88
	-----	-----	-----	-----
	£232	£-	£(-)	£232
	=====	=====	=====	=====

Comprehensive Community Based Rehabilitation in Tanzania (CCBRT) - donations received in support of rehabilitation of patients with disabilities and/or HIV/AIDS.

The Mango Tree Orphan Support Programme - income received to provide relief and long term development for the orphans of Tanzania in a cost efficient manner; by focusing on the needs of each child and providing them with the skills to create a sustainable future.

THE KITCHEN TABLE CHARITIES TRUST
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2022

10. Analysis of Net Assets between Funds

	Fixed Asset Investments £	Net Current Assets £	Total £
Unrestricted Funds	330,605	65,765	396,370
	-----	-----	-----
	330,605	65,765	396,370
	-----	-----	-----
Restricted Funds:			
CCBRT	-	144	144
The Mango Tree Orphan Support Programme	-	88	88
	-----	-----	-----
	-	232	232
	-----	-----	-----
	330,605	65,997	396,602
	=====	=====	=====

11. Related Party Transactions

As detailed in note 3, Liverpool Charity and Voluntary Services (LCVS) received a donation of £5,263 (2021: £3,450) as a contribution towards costs incurred in administering the receipt of donations and payments of grants. In addition, the sum of £350 (2021: £350) is payable to LCVS in respect of book-keeping and accounts preparation. LCVS is related to the Trust by virtue of being the corporate trustee.

During the year the Trust made grants totalling £24,000 (2021: £24,000) to the Madagascar Development Fund for which Brian Donaldson is Patron. Its income is also administered by LCVS.

No trustee received remuneration or expenses as part of their role as Trustee of the charity.

THE KITCHEN TABLE CHARITIES TRUST

England & Wales - Charity number 1110829

Accounts

THE KITCHEN TABLE CHARITIES TRUST

ANNUAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2021

THE KITCHEN TABLE CHARITIES TRUST
TRUSTEE'S REPORT FOR THE YEAR ENDED 30TH JUNE 2021

OBJECTIVES AND ACTIVITIES

The Trust has been established to aid small charities struggling to survive through lack of ability to raise funds themselves. Grants are given to small charities, which are supporting the most vulnerable people in some of the poorest parts of the world. Grants are primarily made to charities already known to the trustee.

Public Benefit:

The funds are raised for distribution to smaller charities, in countries suffering from poverty and deprivation; that help in providing education and healthcare and the facilities needed for developing sustainable living.

In planning the Fund's grant-making the trustee has kept in mind the Charity Commission's guidance on public benefit.

ACHIEVEMENTS AND PERFORMANCE

The Trust has continued to receive a regular flow of income from its loyal supporters. This continued donor support has enabled the trustee to make awards to 28 (2020: 27) different organisations. Whilst in many cases the sums involved are relatively small, the awards made have had significant impact on the beneficiary organisations.

Covid-19:

Income from investments has fallen as a result of the pandemic, however, with the increase in donations, the trust has been able to maintain its grant-making programme. The majority of developmental projects financed by the trust are in remote, rural, areas where Covid-19 is having a limited impact. However, before approving the payment of grants, the trust takes the precaution of seeking assurances from successful applicants that the pandemic will not prevent their project from starting or being completed successfully. There have undoubtedly been delays and some disruption including difficulty in accessing funds due to the temporary suspension of banking services in some African countries, despite this the trust continues to receive regular project progress reports and is not aware of any projects that have failed to be completed because of Covid-19 restrictions.

FINANCIAL REVIEW

Income totalling £164,526 (2020: £122,142) was received in the year; of which £155,966 (2020: £106,151) is a result of donations and £nil (2020: £5,000) in the form of legacies and £8,560 (2020: £10,991) investment income. This funded grants of £160,950 (2020: £169,101) to charitable organisations. Capital investments were valued at £367,150 (2020: £321,117) at the year end.

Reserves Policy:

The Trust relies on a regular inflow of donations to support its grant making activities. Whilst there is no requirement for any funds to be held on a long-term basis the trustee will hold sufficient reserves to ensure sustainability of the grant making programmes.

The trustee is managing the reserves to balance the needs of current and future beneficiaries. It is not anticipated that the needs of beneficiaries will diminish over time.

THE KITCHEN TABLE CHARITIES TRUST
TRUSTEE'S REPORT FOR THE YEAR ENDED 30TH JUNE 2021

Investment Policy and Powers:

The trustee has the same full and unrestricted powers of investment in all respects as if it were the beneficial owner. The investment strategy is set by the trustee and takes account of recent demands for funds and an assessment of expected future needs (see Reserves Policy). The investment policy and strategy are reviewed with the investment managers at regular intervals.

PLANS FOR THE FUTURE

The objectives remain unchanged for the future; the intention is for further grant making to small charities, through continued donor support.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Administration:

The Trust is administered by Liverpool Charity and Voluntary Services (LCVS), the corporate trustee. LCVS administers and records all donations received. All funds are promptly banked and reconciled on a monthly basis in accordance with LCVS' own internal processes and controls.

Grant-Making Process:

Recommendations on grants are taken by John Humphrys on behalf of the settlors with support from Brian Donaldson, a former British Ambassador in East Africa, and William Fulton, who has operated a charity in Tanzania for many years. Both have enormous knowledge of the problems facing the world's poorest people, especially children, and vast experience in helping them.

On the basis of recommendations received, the trustee makes awards in accordance with the Charity's objectives.

Related Parties:

Liverpool Charity and Voluntary Services (LCVS) received a donation of £3,450 (2020: £3,526) as a contribution towards costs incurred in administering the receipt of donations and payments of grants. In addition, the sum of £350 (2020: £350) is payable to LCVS in respect of book-keeping and accounts preparation.

During the year the Trust made grants totalling £24,000 (2020: £24,000) to the Madagascar Development Fund for which Brian Donaldson is Patron. Its income is also administered by LCVS.

Risk Management:

The main risks to which the charity is exposed as identified by the trustee have been considered and systems have been established to mitigate those risks.

Appointment and Induction of Trustees:

The power of appointing new trustees is vested in the settlors jointly during their lives and in the survivors jointly or the survivors of them during the remainder of their respective lives. The corporate trustee, LCVS, has a trustee recruitment policy that maintains a diverse mix of skills and experience that supports the governance and management of the charity. There is a balance between representation from 'communities of interest' and individuals with business acumen. The induction procedure for new trustees includes distribution of background information, access to all records and

THE KITCHEN TABLE CHARITIES TRUST
TRUSTEE'S REPORT FOR THE YEAR ENDED 30TH JUNE 2021

attendance at an organisational induction session. Following this, new trustees formally sign a declaration of willingness to serve.

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY

The Kitchen Table Charities Trust, founded by Mr John Humphrys, was established by a Trust Deed dated 9th June 2005 and subsequently registered as a charity, number 1110829, on 11th August 2005.

Principal Office:

151 Dale Street, Liverpool L2 2AH

Website: www.kitchentablecharities.org

Settlers:

The Trust was established by the settlers John D. Humphrys, Catherine J. Adey-Davies and Christopher J. Humphrys.

Trustee:

Liverpool Charity and Voluntary Services (LCVS), a corporate trustees, which is incorporated under the Companies Act as a company limited by guarantee without share capital as company number 181759, a registered charity, number 223485, and a charitable Trust Corporation. LCVS trustees, who are also its Directors, were as follows during the year:

Chairman	Heather Akehurst (resigned 25 th November 2021) Sonia Bassey MBE (appointed 25 th November 2021)
Honorary Treasurer	Mike Thomas
Trustees	Heather Akehurst (resigned 25 th November 2021) Sonia Bassey MBE (appointed 20 th May 2021) Dorcas Akeju Duncan Brookes (resigned 14 th December 2020) Maxine Ennis (appointed 20 th May 2021) Jonathan Hesketh (resigned 16 th November 2021) Michael James (resigned 27 th April 2021) Steven Long (resigned 29 th January 2021) Andrew Lovelady (resigned 1 st December 2020) Ken Perry John Price Michael Salla Louise Scholes Gemma Shone (appointed 20 th September) James Sloan Neil John Sturmeay (appointed 20 th May 2021) Henry Terefenko (appointed 20 th May 2021, resigned 27 th July 2022) Mike Thomas Sue Williams (resigned 23 rd June 2022)

THE KITCHEN TABLE CHARITIES TRUST
TRUSTEE'S REPORT FOR THE YEAR ENDED 30TH JUNE 2021

Professional Advisers:

Independent Examiner	Anna Spencer-Gray RSM UK Tax and Accounting Limited 20 Chapel Street, Liverpool, L3 9AG
Investment Manager	Investec Wealth & Investment 100 Old Hall Street Liverpool L3 9AB

TRUSTEE'S RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The charity trustee is responsible for preparing a trustee's annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the charity trustee to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustee is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. It is also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Trustee, Liverpool Charity and Voluntary Services.



Mike Thomas
LCVS Trustee

Dated: 9 November 2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEE OF THE KITCHEN TABLE CHARITIES TRUST

I report to the trustee on my examination of the accounts of The Kitchen Table Charities Trust ('the charity') for the year to 30th June 2021, which are set out on pages 7 to 14.

Responsibilities and basis of report

As the trustee of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the accounts present a 'true and fair view' and my report is limited to those specific matters set out in the independent examiner's statement.

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 giving me reasonable cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 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.

RSM UK Tax and Accounting Limited

Name: **Anna Spencer-Gray**

Name of applicable listed body: **The Institute of Chartered Accountants in England and Wales**

Relevant professional qualification or body: **Chartered Accountant**

ON BEHALF OF RSM UK TAX AND ACCOUNTING LIMITED

Chartered Accountants

20 Chapel Street

Liverpool

L3 9AG

Date: 11/11/22

THE KITCHEN TABLE CHARITIES TRUST
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30TH JUNE 2021

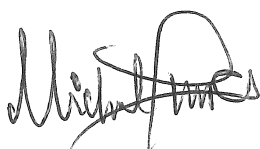
		<u>Year to 30th June 2021</u>			2020 £
	Notes	Unrestricted Funds £	Restricted Funds £	Total £	
Income from:					
Donations & legacies	2	155,966	-	155,966	111,151
Investments		8,560	-	8,560	10,991
		<u>164,526</u>	<u>-----</u>	<u>164,526</u>	<u>122,142</u>
Total income		<u>164,526</u>	<u>-----</u>	<u>164,526</u>	<u>122,142</u>
Expenditure on:					
Raising funds		-	-	-	250
Charitable activities	3	161,618	-	161,618	169,697
		<u>161,618</u>	<u>-----</u>	<u>161,618</u>	<u>169,947</u>
Total expenditure		<u>161,618</u>	<u>-----</u>	<u>161,618</u>	<u>169,947</u>
Net income/(expenditure) / net movement in funds before gains/(losses) on investments		2,908	-	2,908	(47,805)
Net gains/(losses) on investment assets	5	46,033	-	46,033	(34,930)
		<u>48,941</u>	<u>-----</u>	<u>48,941</u>	<u>(82,735)</u>
Net movement in funds		<u>48,941</u>	<u>-----</u>	<u>48,941</u>	<u>(82,735)</u>
Total funds brought forward		<u>391,652</u>	<u>232</u>	<u>391,884</u>	<u>474,619</u>
Total funds carried forward	8-10	<u>440,593</u>	<u>232</u>	<u>440,825</u>	<u>391,884</u>
		<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

All of the charity's activities are derived from continuing operations. The notes on pages 9 to 14 form part of these accounts.

THE KITCHEN TABLE CHARITIES TRUST
BALANCE SHEET AT 30TH JUNE 2021

	Notes	At 30 th June 2021 £	At 30 th June 2020 £
FIXED ASSETS			
Investments (at market value)	5	367,150	321,117
CURRENT ASSETS			
Debtors	6	15,000	15,000
Cash Balance		59,343	56,363
		-----	-----
		74,343	71,363
CURRENT LIABILITIES			
Creditors	7	(668)	(596)
		-----	-----
Net Current Assets		73,675	70,767
		-----	-----
NET ASSETS		440,825	391,884
		=====	=====
FUNDS			
		£	£
Unrestricted Funds	8,10	440,593	391,652
Restricted Funds	9,10	232	232
		-----	-----
		440,825	391,884
		=====	=====

The financial statements on pages 7 to 14 were approved and authorised for issue by the Trustee, Liverpool Charity and Voluntary Services, and signed on its behalf by



Mike Thomas
LCVS Trustee

Dated: 9/11/22

THE KITCHEN TABLE CHARITIES TRUST
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2021

1. Accounting Policies

Basis of accounting

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16th July 2014; updated 2nd February 2016 and Charities Act 2011.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the scheme. Monetary amounts in these financial statements are rounded to the nearest £.

The scheme has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Going concern

The trustee is aware that the Covid-19 pandemic may reduce the amount of income available for distribution of grants, despite this, the trustee has reasonable expectation that the trust will be able to continue its activities for the foreseeable future. Thus the going concern basis of accounting in preparing the annual financial statements has been used.

Fund accounting

Unrestricted funds are public donations and investment income and are available for use at the discretion of the trustee, in accordance with the charity's objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor or grant making body. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund. (See detail in note 9).

Investments

In accordance with Statement of Recommended Practice: Accounting and Reporting by Charities (2015), investments held as fixed assets are stated at market value. Realised and unrealised gains and losses are dealt with as movements on the Capital Fund. Investments are valued at the mid-market price on the valuation date.

Income recognition

Donations are recognised upon receipt by the organisation. Gift Aid recovery is recognised when received. Legacies are accounted for upon receipt or where the receipt of the legacy is virtually certain and the value is known, this will be once confirmation has been received from the representatives of the estate that payment of the legacy will be made or property transferred and once all conditions attached to the legacy are fulfilled. Investment income comprises fixed asset investment distributions and interest received and is recognised when credited to the Trust account. Investment income is stated on an accruals basis.

THE KITCHEN TABLE CHARITIES TRUST
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2021

1. ***Accounting policies continued.....***

Expenditure recognition

Raising funds refer to charges from the bank for administering credit card donations and foreign currency. Charitable activities includes grant funding, along with associated support costs, to charitable organisations. These are dealt with in the Statement of Financial Activities when payment has been agreed. Recommendations on grants are made by John Humphrys, Brian Donaldson and William Fulton. Governance costs relate to compliance with constitutional and statutory requirements and specifically include all costs incurred by the Trust in producing the Annual Report and the audit fee. Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the Charity to the expenditure.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Taxation

The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. Partial recovery is made of tax credits on UK dividend income. The charity is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

THE KITCHEN TABLE CHARITIES TRUST
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2021

2. **Income from: Donations and legacies**

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	2020 £
Donations	155,966	-	155,966	106,151
Legacies	-	-	-	5,000
	-----	-----	-----	-----
	155,966	-	155,966	111,151
	=====	=====	=====	=====

All income is unrestricted (2020: all income unrestricted).

3. **Expenditure on: Charitable activities**

	2021 £	2020 £
<i>Direct charitable expenditure:</i>		
Grant funding	160,950	169,101
	-----	-----
	160,950	169,101
	-----	-----
<i>Support & governance:</i>		
Accounts preparation - LCVS	350	350
Examination fee	318	246
	-----	-----
	668	596
	-----	-----
	161,618	169,697
	=====	=====

During the year the following grants were made:

	2021 £
Grants of £1,000 and over:	
Abilities Women Foundation Uganda	6,000
Action for Change	6,000
Arise & Impact Christian Self Improvement	6,000
Chibengele Multipurpose Cooper	6,500
Community Initiative Partners	6,000
Equal Aqua	3,500
Friends of Sick Children in Malawi	6,000
Gunar Project Association	4,600
Hope for Nature	4,500
Just Wheels	4,000
Kabrono Presbyterian Primary School	6,000
Kojie Presbyterian Primary School	4,500
LCVS	3,450
Liesli Initiative	5,000

	72,050

THE KITCHEN TABLE CHARITIES TRUST
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2021

3. **Charitable activities continued....**

	£
<i>Grants continued.....</i>	72,050
Madagascar Development Fund	24,000
Make a Difference Schools Mombasa	5,000
Midwives at Maternity Azur	5,500
Mtende Community Project	6,000
Namubi Tubana	2,000
Ndozie Integrated Development	5,000
Niokolo Network	3,000
Oyugis Integrated Development	5,000
Pamo Volunteers	5,600
Pamodzi Rainbow Network	5,000
Pearl Community Empowerment Foundation	6,200
Rural Development and Care	5,600
Tools for Self Reliance Cymru	5,000
Women Without Poverty	6,000

	160,950
	=====

During the year a £3,450 (2020: £3,526) donation was made to the corporate trustee, Liverpool Charity and Voluntary Services.

In 2021, all expenditure was unrestricted (2020: unrestricted).

4. **Staff Costs and Numbers**

The charity does not have any employees (2020: 0)

The Corporate Trustee, Liverpool Charity and Voluntary Services (LCVS) was not remunerated for its services as Trustee. LCVS did however receive payment in the year for costs of administering the receipt of income and payment of grants as well as book-keeping and accounts preparation. See note 11 for further information.

5. **Fixed Asset Investments**

	2021	2020
	£	£
Quoted Investments:		
Market value at 1 st July 2020	321,117	406,047
Withdrawn	-	(50,000)
Unrealised gains/(losses) on investment assets	46,033	(38,998)
Realised gains on disposal	-	4,068
	-----	-----
Market Value at 30th June 2021	367,150	321,117
	=====	=====
Book Value at 30th June 2021	269,894	269,894
	=====	=====

THE KITCHEN TABLE CHARITIES TRUST
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2021

The trust holds 100% of its fixed asset investments in a Charity Commission approved pooling scheme, the Settlers' Trust Fund (STF), administered by Liverpool Charity and Voluntary Services and managed by Rathbone Investment Management Ltd. At 30th June 2021, the assets of the STF fund had a total market value of £33,037,531 (2020: ££28,526,494) of which £367,150 (2020: £321,117) is an asset of the trust.

All investments are held for charitable purposes.

6.	Debtors	2021	2020
	Accrued Income	£15,000	£15,000
		=====	=====

7.	Creditors	2021	2020
	Accruals	£668	£596
		=====	=====

8. **Unrestricted Funds**
Investment income and donations received for distribution as grants to charitable voluntary organisations.

9.	Restricted Funds	Opening Balance £	Incoming Resources £	Resources Expended £	Closing Balance £
	Comprehensive Community Based Rehabilitation in Tanzania (CCBRT)	144	-	-	144
	The Mango Tree Orphan Support Programme	88	-	-	88
		-----	-----	-----	-----
		£232	£-	£(-)	£232
		=====	=====	=====	=====

Comprehensive Community Based Rehabilitation in Tanzania (CCBRT) - donations received in support of rehabilitation of patients with disabilities and/or HIV/AIDS.

The Mango Tree Orphan Support Programme - income received to provide relief and long term development for the orphans of Tanzania in a cost efficient manner; by focusing on the needs of each child and providing them with the skills to create a sustainable future.

THE KITCHEN TABLE CHARITIES TRUST
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2021

10. Analysis of Net Assets between Funds

	Fixed Asset Investments £	Net Current Assets £	Total £
Unrestricted Funds	367,150	73,443	440,593
	-----	-----	-----
	367,150	73,443	440,593
	-----	-----	-----
Restricted Funds:			
CCBRT	-	144	144
The Mango Tree Orphan Support Programme	-	88	88
	-----	-----	-----
	-	232	232
	-----	-----	-----
	367,150	73,675	440,825
	=====	=====	=====

11. Related Party Transactions

As detailed in note 3, Liverpool Charity and Voluntary Services (LCVS) received a donation of £3,450 (2020: £3,526) as a contribution towards costs incurred in administering the receipt of donations and payments of grants. In addition, the sum of £350 (2020: £350) is payable to LCVS in respect of book-keeping and accounts preparation. LCVS is related to the Trust by virtue of being the corporate trustee.

During the year the Trust made grants totalling £24,000 (2020: £24,000) to the Madagascar Development Fund for which Brian Donaldson is Patron. Its income is also administered by LCVS.

No trustee received remuneration or expenses as part of their role as Trustee of the charity.