

# **THE KITCHEN TABLE CHARITIES TRUST**

**UNAUDITED ANNUAL REPORT  
& FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
30<sup>TH</sup> JUNE 2023**

**CHARITY NUMBER - 1110829**

## **THE KITCHEN TABLE CHARITIES TRUST**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2023**

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The Trustees present their annual report and financial statements of the charity for the year ended 30<sup>th</sup> 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 30<sup>TH</sup> JUNE 2023**

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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 9<sup>th</sup> 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 30<sup>TH</sup> JUNE 2023**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Name</b>	The Kitchen Table Charities Trust	
<b>Charity number</b>	1110829	
<b>Principal Office</b>	LCVS 151 Dale Street Liverpool L2 2AH	
<b>Settlers</b>	The Trust was established by the settlers John D. Humphrys, Catherine J. Adey-Davies and Christopher J. Humphrys.	
<b>Trustees</b>	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.	
<b>Chair</b>	Sonia Bassey MBE	
<b>Treasurer</b>	Mike Thomas	
<b>Trustees</b>	Dorcas Akeju Maxine Ennis Ken Perry John Price Michael Salla Louise Scholes Gemma Shone James Sloan Neil John Sturme Henry Terefenko Sue Williams	
		(Appointed 20 <sup>th</sup> September 2022)
		(Resigned 23 <sup>rd</sup> June 2022)
		(Resigned 23 <sup>rd</sup> July 2022)
<b>Independent Examiner</b>	Paula Sanchez ACCA Score Lane Liverpool L16 5EF	
<b>Investment Manager</b>	Investec Wealth Management 100 Old Hall Street Liverpool L3 9AB	

**THE KITCHEN TABLE CHARITIES TRUST**  
**TRUSTEES' REPORT FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2023**

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**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.**



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**Mike Thomas – LCVS Trustee**

**Dated:** 25/01/24 .....

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

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I report to the trustee on my examination of the accounts of The Kitchen Table Charities Trust ('the charity') for the year to 30<sup>th</sup> 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.

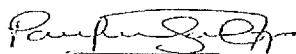
### **Independent examiner's statement**

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: *27<sup>th</sup> January 2024*

**THE KITCHEN TABLE CHARITIES TRUST**  
**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2023**

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

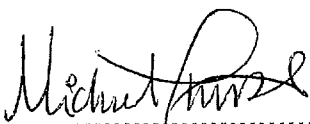
The notes on pages 9 to 17 form part of these accounts.

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 30<sup>TH</sup> JUNE 2023**

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

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 30<sup>TH</sup> JUNE 2023**

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**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 30<sup>TH</sup> JUNE 2023**

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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 30<sup>TH</sup> JUNE 2023**

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**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:**

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

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

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

Investment income for 2022 related wholly to unrestricted funds.

**3. Expenditure on charitable activities:**

	<b>Direct Charitable Expenditure £</b>	<b>Support &amp; Governance Costs £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
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	<b>190,246</b>	<b>188,882</b>
	=====	=====	=====	=====

**THE KITCHEN TABLE CHARITIES TRUST**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2023**

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**a. Analysed as follows:**

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

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 30<sup>TH</sup> JUNE 2023**

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The following grants were made during the year:

<b>Grants of £1,000 and over</b>	<b>£</b>
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
	-----
<b>Total grants</b>	<b>189,646</b>
	=====

**THE KITCHEN TABLE CHARITIES TRUST**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2023**

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**4. Fixed Asset Investments**

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

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 30<sup>th</sup> 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 30<sup>th</sup> June 2023 (2022: £nil)

**6. Creditors**

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

**7. Analysis of net assets between funds**

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

**THE KITCHEN TABLE CHARITIES TRUST**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2023**

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

**8. Unrestricted Funds**

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

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

**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 30<sup>TH</sup> JUNE 2023**

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**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 30<sup>TH</sup> JUNE 2023**

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**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.