

**THE KITCHEN TABLE CHARITIES TRUST**

**ANNUAL REPORT**

**FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2016**

**THE KITCHEN TABLE CHARITIES TRUST**  
**TRUSTEE'S REPORT FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2016**

## **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 27 (2015: 20) 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**

Income totalling £236,052 (2015: £187,083) was received in the year; of which £174,198 (2015: £173,401) is a result of donations and £47,564 in the form of legacies and £14,290 (2015: £13,682) investment income. This funded grants of £212,990 (2015: £156,050) to charitable organisations. Capital investments were valued at £398,588 (2015: £400,422) 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.

### ***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.

**THE KITCHEN TABLE CHARITIES TRUST**  
**TRUSTEE'S REPORT FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2016**

**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 £4,890 (2015: £4,350) as a contribution towards costs incurred in administering the receipt of donations and payments of grants. In addition, the sum of £350 (2015: £350) is payable to LCVS in respect of book-keeping and accounts preparation.

During the year the Trust made payments totalling £24,000 (2015: £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 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 9<sup>th</sup> June 2005 and subsequently registered as a charity, number 1110829, on 11<sup>th</sup> August 2005.

***Principal Office:***

151 Dale Street, Liverpool L2 2AH

Website: [www.kitchentablecharities.org](http://www.kitchentablecharities.org)

***Settlors:***

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

**THE KITCHEN TABLE CHARITIES TRUST**  
**TRUSTEE'S REPORT FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2016**

**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	Hilary Russell (to 12 <sup>th</sup> September 2017, resigned 15 <sup>th</sup> December 2017) Heather Akehurst (from 12 <sup>th</sup> September 2017)
Honorary Treasurer	Roger Morris (resigned 15 <sup>th</sup> December 2017) Mike Thomas (from 15 <sup>th</sup> December 2017)
Trustees	Charles Feeny (resigned 15 <sup>th</sup> December 2017) Adeyinka Olushonde Christine Reeves (resigned 15 <sup>th</sup> December 2017) Hilary Russell (resigned 15 <sup>th</sup> December 2017) Caroline Clark (resigned 1 <sup>st</sup> December 2016) Deborah Shackleton (resigned 29 <sup>th</sup> November 2016) Andrew Whitehead Sir Bert Massey (appointed 1 <sup>st</sup> January 2016, resigned 29 <sup>th</sup> November 2016) Richard Finch (appointed 1 <sup>st</sup> January 2016, resigned 12 <sup>th</sup> September 2017) Mike Thomas (appointed 27 <sup>th</sup> April 2017) John Price (appointed 27 <sup>th</sup> April 2017) Dorcas Akeju (appointed 15 <sup>th</sup> December 2017) Duncan Brookes (appointed 15 <sup>th</sup> December 2017) Mike James (appointed 15 <sup>th</sup> December 2017) Steve Long (appointed 15 <sup>th</sup> December 2017) Ken Perry (appointed 15 <sup>th</sup> December 2017) Michael Salla (appointed 15 <sup>th</sup> December 2017) Louise Scholes (appointed 15 <sup>th</sup> December 2017) James Sloan (appointed 15 <sup>th</sup> December 2017)

**Professional Advisers:**

Independent Examiner	Anna Spencer-Gray RSM UK Tax and Accounting Limited 20 Chapel Street, Liverpool, L3 9AG
Investment Manager	Rathbone Investment Management Limited Port of Liverpool Building Pier Head Liverpool L3 1NW

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



**Mike Thomas**  
**Honorary Treasurer**

**Dated:** 10 April 2018

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

I report to the trustees on my examination of the accounts of The Kitchen Table Charities Trust ('the charity') for the year ended 30 June 2016, which are set out on pages 6 to 13.

### Responsibilities and basis of report

As the trustees 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: *8 May 2018*

**THE KITCHEN TABLE CHARITIES TRUST**  
**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2016**

		<b>Year to 30<sup>th</sup> June 2016</b>			<b>2015 £</b>
	<b>Notes</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total £</b>	
<b>Income from:</b>					
Donations & legacies	2	216,872	4,890	221,762	173,401
Investments		14,290	-	14,290	13,682
		-----	-----	-----	-----
<b>Total income</b>		<b>231,162</b>	<b>4,890</b>	<b>236,052</b>	<b>187,083</b>
		-----	-----	-----	-----
<b>Expenditure on:</b>					
Raising funds		104	-	104	-
Charitable activities	3	208,694	4,890	213,584	156,598
		-----	-----	-----	-----
<b>Total expenditure</b>		<b>208,798</b>	<b>4,890</b>	<b>213,688</b>	<b>156,598</b>
		-----	-----	-----	-----
Net income / net movement in funds before gains/(losses) on investments		22,364	-	22,364	30,485
Net (losses)/gains on investment assets	5	(1,834)	-	(1,834)	3,499
		-----	-----	-----	-----
<b>Net movement in funds</b>		<b>20,530</b>	<b>-</b>	<b>20,530</b>	<b>33,984</b>
		-----	-----	-----	-----
Total funds brought forward		<b>575,876</b>	<b>232</b>	<b>576,108</b>	542,124
		-----	-----	-----	-----
<b>Total funds carried forward</b>	8-10	<b>£596,406</b>	<b>£232</b>	<b>£596,638</b>	<b>£576,108</b>
		=====	=====	=====	=====

All of the charity's activities are derived from continuing operations. The notes on pages 8 to 13 form part of these accounts.

**THE KITCHEN TABLE CHARITIES TRUST**  
**BALANCE SHEET AT 30<sup>TH</sup> JUNE 2016**

	Notes	At 30 <sup>th</sup> June 2016 £	At 30 <sup>th</sup> June 2015 £
<b>FIXED ASSETS</b>			
Investments (at market value)	5	398,588	400,422
<b>CURRENT ASSETS</b>			
Debtors	6	2,879	175
Cash Balance		195,923	175,709
		-----	-----
		198,802	175,884
<b>CURRENT LIABILITIES</b>			
Creditors	7	(752)	(198)
		-----	-----
<b>Net Current Assets</b>		198,050	175,686
		-----	-----
<b>NET ASSETS</b>		<b>£596,638</b>	<b>£576,108</b>
		=====	=====
 <b>FUNDS</b>			
		£	£
Unrestricted Funds	8,10	596,406	575,876
Restricted Funds	9,10	232	232
		-----	-----
		<b>£596,638</b>	<b>£576,108</b>
		=====	=====

The financial statements on pages 6 to 13 were approved and authorised for issue by the Trustee, Liverpool Charity and Voluntary Services, and signed on its behalf by



**Mike Thomas**  
**Honorary Treasurer**

**Dated:** 10 April 2018

**THE KITCHEN TABLE CHARITIES TRUST**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2016**

**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 16<sup>th</sup> July 2014; updated 2<sup>nd</sup> 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.

These accounts for the year ended 30<sup>th</sup> June 2016 are the first accounts of The Kitchen Table Charities Trust prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1<sup>st</sup> July 2014. The reported financial position and financial performance for the previous period are not affected by the transition to FRS102.

**Going concern**

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



**THE KITCHEN TABLE CHARITIES TRUST**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2016**

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

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.

**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.

**THE KITCHEN TABLE CHARITIES TRUST**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2016**

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

Expenditure is recorded in the accounts inclusive of VAT.

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

	Unrestricted Funds £	Restricted Funds £	Total 2016 £	2015 £
Donations	169,308	4,890	174,198	173,401
Legacies	47,564	-	47,564	-
	-----	-----	-----	-----
	<b>£216,872</b>	<b>£4,890</b>	<b>£221,762</b>	<b>£173,401</b>
	=====	=====	=====	=====

3. **Expenditure on: Charitable activities**

	2016 £	2015 £
<i>Direct charitable expenditure:</i>		
Grant funding	212,990	156,050
Volunteer expenses	40	-
	-----	-----
	213,030	156,050
	-----	-----
<i>Support &amp; governance:</i>		
Accounts preparation - LCVS	350	350
Examination fee	204	198
	-----	-----
	554	548
	-----	-----
	<b>£213,584</b>	<b>£156,598</b>
	=====	=====

During the year the following grants were made:

	2016 £
<b>Grants of £1,000 and over:</b>	
Action for Ngono Basin	3,000
Ancora of Hope Organisation	8,000
Better Livelihoods Community Programme	6,500
Bulogo Primary School	9,500
Cencuder	1,000
Chance to Grow	6,600
Concerted Effort Uganda	6,000
Disability Africa	7,000
Empower and Care Organization	10,000
	-----
	57,600

**THE KITCHEN TABLE CHARITIES TRUST**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2016**

**2. Charitable activities continued.....**

	£
<i>Grants continued.....</i>	57,600
Farm4life	6,000
Friends of Women with Disabilities	9,000
Isibania Hope of Life Support	9,000
Kisoboka Trust	2,500
Koloo Widows Self Help Group	7,500
Liverpool Charity and Voluntary Services	4,890
Madagascar Development Fund	24,000
Moroto Diocese Development Projects	8,500
One Africa Research Development	6,000
Partners for Rural Development	4,000
Rural Priorities Project Ghana	10,000
Sorak Development Agency	10,000
Sorbeh Nyagah Women's Organisation	8,500
Team Work Afrika	8,000
The Mlambe Project	9,500
The Wulugu Project	10,000
Universal Biocare Organisation	8,000
Women's Rights Action Group	10,000
	-----
	<b>£212,990</b>
	=====

During the year a £4,890 (2015: £4,350) donation was made to the corporate trustee, Liverpool Charity and Voluntary Services. This donation was made out of restricted funds at the specific request of an individual donor and has not been withdrawn from funds provided by members of the general public resulting from media publicity.

**4. Staff Costs and Numbers**

The charity does not have any employees (2015: 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 notes 9 and 11 for further information.

**THE KITCHEN TABLE CHARITIES TRUST**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2016**

**5. Fixed Asset Investments**

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
<b>Quoted Investments:</b>		
Market value at 1 <sup>st</sup> July 2015	400,422	396,923
Unrealised (losses)/gains on investment assets	(1,834)	3,499
	-----	-----
<b>Market Value at 30<sup>th</sup> June 2016</b>	<b>£398,588</b>	<b>£400,422</b>
	=====	=====
<b>Book Value at 30<sup>th</sup> June 2016</b>	<b>£375,385</b>	<b>£375,385</b>
	=====	=====

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 30<sup>th</sup> June 2016, the assets of the STF fund had a total market value of £22,261,298 (2015: £22,078,085) of which £398,588 (2015: £400,422) is an asset of the trust.

All investments are held for charitable activities.

**6. DEBTORS**

	<b>2016</b>	<b>2015</b>
Accrued Income	<b>£2,879</b>	<b>£175</b>
	=====	=====

**7. CREDITORS**

	<b>2016</b>	<b>2015</b>
Accruals	<b>£752</b>	<b>£198</b>
	=====	=====

**8. UNRESTRICTED FUNDS**

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

**9. RESTRICTED FUNDS**

	<b>Opening Balance £</b>	<b>Incoming Resources £</b>	<b>Resources Expended £</b>	<b>Closing Balance £</b>
Comprehensive Community Based Rehabilitation in Tanzania (CCBRT)	144	-	-	144
LCVS	-	4,890	(4,890)	-
The Mango Tree Orphan Support Programme	88	-	-	88
	-----	-----	-----	-----
	<b>£232</b>	<b>£4,890</b>	<b>£(4,890)</b>	<b>£232</b>
	=====	=====	=====	=====

**THE KITCHEN TABLE CHARITIES TRUST**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2016**

9. ***Restricted funds continued.....***

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

**LCVS** - As detailed in note 3, a donation in the sum of £4,890 (2015: £4,350) was received specifically to cover grant-making support costs.

**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.

10. **Analysis of Net Assets between Funds**

	<b>Fixed Asset Investments</b>	<b>Net Current Assets</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Unrestricted Funds	398,588	197,818	596,406
Restricted Funds	-	232	232
	-----	-----	-----
	<b>£398,588</b>	<b>£198,050</b>	<b>£596,638</b>
	=====	=====	=====

11. **Related Party Transactions**

As detailed in note 3, Liverpool Charity and Voluntary Services (LCVS) received a donation of £4,890 (2015: £4,350) as a contribution towards costs incurred in administering the receipt of donations and payments of grants. In addition, the sum of £350 (2015: £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 payments totalling £24,000 (2015: £24,000) to the Madagascar Development Fund for which Brian Donaldson is Patron. Its income is also administered by LCVS.

The Trust holds restricted funds of £88 for The Mango Tree Orphan Support Programme for which William Fulton is trustee.