

Moore Kingston Smith Community Foundation

Trustees' Report and Unaudited Financial Statements

For the year ended 30 April 2024

Moore Kingston Smith Community Foundation Contents

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Moore Kingston Smith Community Foundation

Legal and Administrative Information

Charity Number	1194068
Date of Incorporation	12 April 2021
Trustees	Paul E M Samrah (Chair) Neil Finlayson Sophie Lord Victoria Pounder Timothy Stovold Graham Tyler Simon Booth Dionne Amoo Joanna Cosgrove
Principal Office	Betchworth House 57-65 Station Road Redhill Surrey RH1 1DL
Independent Examiner	Price Bailey LLP Tennyson House Cambridge Business Park Cambridge CB4 0WZ
Bankers	HSBC UK 69 Pall Mall London SW1Y 5EY

Moore Kingston Smith Community Foundation

Report of the Trustees

For the year ended 30 April 2024

The Trustees present their report with the financial statements of the Charity for year ended 30 April 2024.

The financial statements comply with the Charities Act 2011, the governing document CIO Foundation 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 (FRS102).

In setting objectives and planning for activities, the Trustees have given due consideration to the general guidance published by the Charities Commission relating to public benefit.

Our Objectives

The objectives of the Foundation are, for the benefit of the public, to advance such exclusively charitable purposes published by the Charities Commission relating to public benefit.

Structure, Governance and Management

Ring-fenced from Moore Kingston Smith LLP and set up as a separate legal entity, the Foundation operates as a Charitable Incorporated Organisation (CIO) in its own right, enabling better transparency and governance of fundraising, giving donors total confidence that their donations will be well stewarded in line with the Foundation's charitable objectives.

Moore Kingston Smith Community Foundation is a registered charity (Number 1194068) (England and Wales), with its registered office Betchworth House, 57-65 Station Road, Redhill, Surrey RH1 1DL.

The Charity is governed by a board of Trustees, who set the strategic and policy direction with day-to-day management functions being the responsibility of the Chair and supporting volunteer Committee. The Trustees who served during the reporting period were:

Paul E M Samrah (Chair)
Neil Finlayson
Sophie Lord
Victoria Pounder
Timothy Stovold

Graham Tyler
Simon Booth
Dionne Amoo
Joanna Cosgrove

Trustee Board updates are provided quarterly by the Chair and Trustees attend quarterly Board meetings where strategic decisions are made.

The Foundation claims Gift Aid on all personal funds raised and collected. In addition, sponsorship monies raised are match-funded by the Foundation for any registered charity, enabling Moore Kingston Smith's people to support their chosen cause with additional backing from the Foundation.

Additionally, the firm offers its people an extra day of paid leave to be used for a volunteering venture, supporting them to contribute to causes they are passionate about.

Charity partnership with St Giles

With a focus on social mobility, Moore Kingston Smith selected new charity partner St Giles for 2023-2026 by a firmwide vote in April 2023, with the new partnership starting 1 May. The Community Foundation kicked off its fundraising partnership with St Giles with a £2 donation for every vote cast across the two charities, raising £748. Like the firm, St Giles passionately believes in equal access to opportunity and wants to see a society where everyone, no matter their background, has an equal chance at a positive future. Providing advice and support across a broad range of issues, including poverty, exploitation and abuse, St Giles' services are designed to make genuine, long-term impact on social mobility.

After including direct charitable sponsorship by our people, together with associated Gift Aid, assets donated in lieu and third party matching – the total amount raised for St Giles in the year ended 30 April 2024 was £96,556.

Moore Kingston Smith Community Foundation Report of the Trustees (continued) For the year ended 30 April 2024

Achievements and Performance

Supporting Ukraine

Since mid-March 2022, the Moore Kingston Smith Community Foundation has accepted donations from people and member firms across the Moore Global network to be used for the welfare of Moore Ukraine people and their families.

Continuing to support colleagues in Ukraine, the Foundation collected £21,757 in 2023/24.

The Foundation continues to match-fund donations from Moore Kingston Smith's people, whether made directly to the Foundation's Restricted Ukraine Fund or to relief agencies.

Office equipment donations

The firm's Redhill, St Albans and Heathrow teams donated over 140 office chairs and 180 monitors for St Giles to use across their own UK offices.

Mock interview volunteers

Debbie Jennings, Mollie Denton, Sam Collins and Adam Flight generously donated their time to support St Giles' clients with interview practice and CV writing.

BBC4 focus group

Dan Fletcher assisted St Giles with their fundraising applications by donating some of his time to attend a BBC Radio 4 Appeal focus group.

SOS+ video content

Seun Oniwinde provided his social media skills to St Giles, supporting the SOS+ team to create content for their online platform which aims to encourage young people to pursue a career in accounting. He was also welcomed as a guest speaker at two assemblies where he spoke to more than 100 school students, emphasising the benefits of committing to a rewarding career.



Mencap Hillingdon South

The Heathrow team donated their time to Mencap Hillingdon South, transforming areas of the club to ensure members have a safe environment for all to meet and socialise with their friends.



Yorkshire Three Peaks Challenge: 9 September 2023

Colleagues took on the Yorkshire Three Peaks Challenge, tackling the peaks of Pen-y-Ghent, Wharfedale and Ingleborough, covering a walking distance of 39.2km (24.5 miles) over a 12-hour period on Saturday 9 September. Providing transport and covering entry and accommodation, £6,874 was raised in total for St Giles.



Thames Bridges Trek 9 September 2023

The firm covered entry fees for colleagues to join over 2,000 walkers venturing across the capital for the Thames Bridges Trek, as well as offering discounted entrance fees for friends and family. £6,824 was raised in total for St Giles.

Moore Kingston Smith Community Foundation Report of the Trustees (continued) For the year ended 30 April 2024



London Landmarks Skyscraper Challenge: 9 September 2023

A team of the firm's partners took on The Skyscraper Challenge, raising £6,849 for Tommy's, the baby charity, in the first event of its kind in the world at London's iconic skyscrapers, The Cheesegrater and The Gherkin. This total was match funded for St Giles.



Empowering communities with Laptop donations

In November 2023, to help empower communities with tech and computer skills, the firm [donated over 70 refurbished laptops](#) to Girl Code Africa, St Giles, and St Albans-based community organisation, Computer Friendly.

Charity quiz night

Paul Samrah hosted a charity quiz night based at the Redhill office, bringing local businesses together and fundraising £1,500 for St Giles.



West End Media Survey Donation

Every November, Moore Kingston Smith launches the Annual Survey, an analysis of over 250 marketing services companies to provide a summary of financial performance statistics. 2023's event saw £9,313 raised for St Giles.

Christmas present donations

December 2023 saw 162 generous colleagues opt to donate to St Giles rather than receiving a gift from the firm. This came to a total of £9,720 which went towards St Giles' Pantry service.



Easter egg donations

In March our colleagues across the City, Redhill, Romford, West End and St Albans and Heathrow offices collected Easter Eggs. Through St Giles, they went to families and children who would otherwise go without.

Moore Kingston Smith Community Foundation Report of the Trustees (continued) For the year ended 30 April 2024



London Landmarks Half Marathon

On 2 April 2024, almost 100 of the firm's people took part in the London Landmarks Half Marathon, raising over £23,000 for the baby charity Tommy's. The firm's Community Foundation matched this total with an equivalent donation to charity partner, St Giles.

Match funding

Throughout the year, sponsorship monies raised are match-funded by the Foundation for any registered charity, enabling Moore Kingston Smith's people to support their chosen cause with additional backing from the Foundation.

In recognition of the firm's centenary, the Foundation committed to match fund the charity donations made in the 2023 calendar year by its past partners.

During the financial year, the Foundation match funded 43 people totalling £44,575 across several charities including Mind, Unicef, Macmillan, Water Aid, RNLI and more.

Financial Review

The charity funds its activities through corporate and individual donations.

Total unrestricted income for the year was £158,607 and total expenditure was £166,772. The charity has an unrestricted surplus of £2,643 to carry forward.

At 30 April 2024, the Foundation held £47,397 within its Restricted Ukraine Fund. Since its launch, In April 2022, our Ukraine Appeal has paid over £319,334 to the people of our Ukraine member network to assist with their temporary relocation and associated expenses.

Reserves Policy

Unrestricted reserves carried forward at 30 April totalled £2,643, which will support the overall running of the charity. It is the charity's intention to build on this reserve to support its general charitable activities in the long term.

Plans for Future Periods

Continued partnership with St Giles

The partnership will continue to help Moore Kingston Smith contribute to long-lasting, sustainable change for young people and adults across the nation. Through the Community Foundation, the firm will support St Giles across many initiatives, including donations, fundraising, and supporting its organisational strategy and helping their teams to develop ESG reporting data, while its people will get involved with employment workshops, food kitchens, mentoring, and going on the frontline with the charity's clients.

Driving and donating an ambulance to Ukraine

Paul Samrah is raising funds to refurbish an ambulance, fill it with supplies, and personally deliver it to Ukraine as part of a large convoy leaving London on Sunday 22 September.

Paul, who remains as a consultant after over 40 years with the firm, is fundraising £15,000 for Medical Life Lines Ukraine (MLLU) through the Community Foundation. These funds will cover purchasing, renovating and stocking the ambulance with medical and practical aid, including dressings, equipment and defibrillators, as well as the drive to Ukraine.

So far, MLLU has delivered 52 ambulances to locations and hospitals throughout the country including Kyiv City Hospital, Boryspil Neonatal Centre, Okhmatdyt Children's Perinatal Unit, Kharkiv A&E and more.

**Moore Kingston Smith Community Foundation
Report of the Trustees (continued)
For the year ended 30 April 2024**

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The laws applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which will give a true and fair view of the state of the affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures 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 enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the CIO Constitution. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

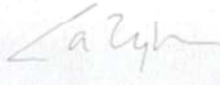
Independent Examiners

Price Bailey LLP have indicated their willingness to continue in office and it is proposed that they be re-appointed independent examiners for the following year.

Approved by the Board of Trustees and signed on their behalf by:


.....
Paul E M Samrah
Chair

Date: 3 September 2024.


.....
Graham Tyler
Trustee

Date: 3 September 2024

Independent Examiner's Report to the Trustees of Moore Kingston Smith Community Foundation for the year ended 30 April 2024

I report to the Trustees on my examination of the accounts of Moore Kingston Smith Community Foundation for the year ended 30 April 2024 which are set out on pages 8 to 16.

Responsibilities and basis of report

As the Trustees of the CIO, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the CIO'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 Act.

Independent Examiner's Statement

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

- (1) accounting records were not kept in respect of the CIO as required by section 130 of the 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 the 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.



Shaun Jordan ACA
For and on behalf of Price Bailey LLP
Chartered Accountants

Tennyson House
Cambridge Business Park
Cambridge
CB4 0WZ

Date: 3 September 2024

Moore Kingston Smith Community Foundation
Statement of Financial Activities
For the year ended 30 April 2024

	Notes	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total £	2023 Total £
Income from:					
Grants and donations	2	158,607	23,247	181,854	220,866
Expenditure on:					
Charitable activities	3	<u>166,772</u>	<u>36,409</u>	<u>203,181</u>	<u>375,047</u>
Net Income for the year being Net Movement in Funds					
		(8,165)	(13,162)	(21,327)	(154,181)
Reconciliation of Funds:					
Total Funds brought forward	10	<u>10,808</u>	<u>60,559</u>	<u>71,367</u>	<u>225,548</u>
Total Funds carried forward	10	<u><u>2,643</u></u>	<u><u>47,397</u></u>	<u><u>50,040</u></u>	<u><u>71,367</u></u>

The statement of financial activities includes all gains and losses recognised in the period.

All of the above amounts relate to continuing activities.

The notes on pages 10 to 16 form part of these financial statements.

Moore Kingston Smith Community Foundation
Balance Sheet
As at 30 April 2024

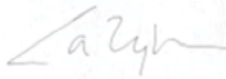
	Notes	2024 £	2023 £
Current Assets			
Debtors	8	298	400
Cash at bank and in hand		<u>51,989</u>	<u>73,029</u>
		<u>52,287</u>	<u>73,429</u>
Creditors			
Amounts falling due within one year	9	<u>(2,247)</u>	<u>(2,062)</u>
Total Net Current Assets		<u><u>50,040</u></u>	<u><u>71,367</u></u>
Funds of the Charity			
Unrestricted Funds	10	2,643	10,808
Restricted Funds	10	<u>47,397</u>	<u>60,559</u>
Total Charity Funds		<u><u>50,040</u></u>	<u><u>71,367</u></u>

Approved by the Trustees and authorised for issue on *3rd September* 2024

Signed on their behalf by:



 Paul E M Samrah
 Chair and Trustee



 Graham Tyler
 Trustee

Moore Kingston Smith Community Foundation

Notes to the Financial Statements

For the year ended 30 April 2024

1 Accounting Policies

Charity information

Moore Kingston Smith Community Foundation is a Charitable Incorporated Organisation incorporated and registered in England and Wales. The principal office is 57-65 Station Road, Redhill, Surrey, RH1 1DL.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The CIO is a public benefit entity for the purposes of FRS 102 and therefore the CIO also prepared its financial statements in accordance with the Statement of Recommended Practice (SORP) applicable to charities, preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (The FRS 102 Charities SORP) and the Charities Act 2011.

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 pound.

The financial statements have been prepared on a going concern basis under the historical cost convention.

Moore Kingston Smith Community Foundation meets the definition of a public benefit entity under FRS 102.

The principal accounting policies, which are applied consistently, are set out below.

1.2 Going Concern

The Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the CIO to continue as a going concern.

The Trustees have made this assessment for a period of at least one year from the date of the approval of the financial statements.

Having carried out a detailed review of the CIO's resources and the current economic challenges facing both the CIO and its members, the Trustees are satisfied that the CIO has sufficient cash flows to meet its liabilities as they fall due for at least one year from the date of approval of the financial statements and that it is appropriate for the accounts to be prepared on the going concern basis.

1.3 Status

The Foundation is a Charitable Incorporated Organisation and does not have share capital. There are currently 9 Trustees.

The financial statements have been prepared to give a 'true and fair' view and 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 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 issued in October 2019, rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

1.4 Income

Income is recognised in the Statement of Financial Activities when it becomes receivable and the entitlement, measurement and probable principles are met.

Moore Kingston Smith Community Foundation

Notes to the Financial Statements (continued)

For the year ended 30 April 2024

1.5 Gifts in kind

Gifts in kind are recognised within incoming resources and expenditure at an estimate of the value to the Moore Kingston Smith Community Foundation of the donated services or goods based on a best estimate made of the expected cost of such goods, based on what the charity would be willing to pay for similar services or goods at a market rate.

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Governance costs relate to the direct running of the CIO allowing the CIO to operate and generate the information required for public accountability. These costs have all been allocated to charitable activities.

All costs are allocated between expenditure categories of the SoFA on a basis to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on a direct cost basis.

1.7 Fund Accounting

Unrestricted Funds are those which are available for the general purposes of the CIO at the discretion of the Trustees. Voluntary income such as donations are accounted for as received.

No amount is included in the financial statements for volunteer time in line with the SORP.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.8 Critical Accounting Estimates and Areas of Judgement

In the application of the company's accounting policies, the Trustees are required to make judgements, estimates and assumptions.

In view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

1.9 Financial Instruments

The charity only holds basic financial instruments as defined by FRS 102.

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

With the exceptions of prepayments and deferred income, all other debtor and creditor balances are considered to be basic financial instruments under FRS 102.

Moore Kingston Smith Community Foundation

Notes to the Financial Statements (continued)

For the year ended 30 April 2024

1.10 Cash and Cash Equivalents

Cash and cash equivalents include cash at banks and in hand and short term deposits with a maturity date of three months or less.

1.11 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the Balance Sheet date.

Transaction in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange gains and losses are recognised in the Statement of Financial Activities.

2. Income from grants and donations

	2024	2024	2024
	Unrestricted	Restricted	Total
	£	£	£
Moore Kingston Smith LLP (& related group entities) donations	110,000	-	110,000
Fundraising & donations	25,307	23,247	48,554
Gifts in Kind	23,300	-	23,300
	<u>158,607</u>	<u>23,247</u>	<u>181,854</u>
	2023	2023	2023
	Unrestricted	Restricted	Total
	£	£	£
Moore Kingston Smith LLP (& related group entities) donations	80,000	10,000	90,000
Charity auction	8,835	-	8,835
Fundraising & donations	23,877	97,754	121,631
Gift Aid	-	400	400
	<u>112,712</u>	<u>108,154</u>	<u>220,866</u>

Moore Kingston Smith Community Foundation
Notes to the Financial Statements (continued)
For the year ended 30 April 2024

3. Charitable activities - Unrestricted	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Total £
<i>Donations and Payments made:</i>				
Moore Ukraine People	-	29,871	29,871	231,459
Moore Germany - Afghanistan Appeal	-	-	-	8,400
Moore Stephens - Kyiv support	-	-	-	16,447
Mind	-	-	-	18,258
Pride Sports	1,000	-	1,000	1,000
Red Cross	3,000	-	3,000	-
17th St Albans Scout Group	-	-	-	500
Amnesty International	-	-	-	1,000
Diabetes UK	-	-	-	1,000
Disasters & Emergency Committee (DEC)	-	-	-	5,670
Jackpot prize monies	-	-	-	1,000
Hospice in the Weald	-	-	-	2,000
Salvation Army	-	-	-	500
Mencap Hillingdon South	-	-	-	1,800
SSAFA	-	-	-	3,000
Unicef	5,000	-	5,000	1,000
Worshipful Company of Glass Sellers	-	-	-	1,000
Ukraine refugee support	5,400	-	5,400	8,710
Intl. Treedom	1,672	-	1,672	-
Dementia UK	2,000	-	2,000	-
MDA (Israeli Red Cross)	5,000	-	5,000	-
Just Giving in memory of Rory Cowie	1,000	-	1,000	-
Surrey & Sussex Healthcare Cancer Fund	2,500	-	2,500	-
St. Giles	60,403	1,490	61,893	-
Birlesik - Turkey	-	5,048	5,048	-
Donated items to St Giles	16,700	-	16,700	-
Donated items to other charities	6,600	-	6,600	-
Donations under £750*	4,716	-	4,716	4,203
<i>Matched funding:</i>				
Alzheimer's Society	1,757		1,200	
Cancer Research	2,710		1,384	
Redemmer Croydon Trust	5,000		2,450	
MIND	-		45,239	
The Little Princess Trust	2,020		-	
UCL Hospitals	1,001		-	
RJAH Charity	1,741		-	
Hackney Empire	2,000		-	
Heart Research	6,337		-	
British Red Cross	1,050		-	
Action Aid	1,300		-	
MDA	2,550		-	
Chiddingstone School PTA	1,226		-	
United Synagogue	-		1,200	
One Cause	-		2,731	
Macmillan Cancer	-		2,524	
Antenatal Results	-		1,000	
Matched funding under £1,000**	<u>15,883</u>		<u>5,068</u>	
	44,575		44,575	62,796
Support costs (Note 4)	20	-	20	623
Governance costs (Note 5)	2,250	-	2,250	2,065
Fundraising costs	4,936	-	4,936	2,616
	<u><u>166,772</u></u>	<u><u>36,409</u></u>	<u><u>203,181</u></u>	<u><u>375,047</u></u>

Charitable activities - Unrestricted (Continued)

* Donations under £750 were made to the following organisations: Relate, Renewed Hope, Link 2 London, Marie Curie, Alzheimer's Society, Macmillan Cancer Support, Mental Health Foundation, Mencap Hillingdon South, Christmas Toiletries Appeal, St. Albans Business Women's Group.

In the prior year, donations under £500 were made to: Action for Children, Brighton & Hove Reform Synagogue, LSPCC, Farleigh Hospice, Cystic Fibrosis, Henfield Scout Centre, Fareshare, WC4HK, Earthworks, Rennie Grove Hospice, Hillingdon MENCAP, Michael Charles Adams Memorial, Smart Works,

Moore Kingston Smith Community Foundation
Notes to the Financial Statements (continued)
For the year ended 30 April 2024

**Matched funding payments under £1,000 were made to the following organisations: Multiple Sclerosis, Mind, Unicef, MNDA, Essex Herts Air Ambulance, Royal Marsden, 4 Louis, Macmillan Cancer, Myeloma UK, International Freedom, Cats Protection, RSPCA, RSPBB, Blue Cross, Cleo's Home, Brighton & Hove Reform Synagogue, Pancreatic Cancer, United Synagogue, Jewish Care, Muscle Help Foundation, British Heart Foundation, Project Seed, Community Security Trust, Save The Children, Fiorentini Foundation, Velindre Trust, Great Ormond Street Hospital, Tree of Hope, Urafiki, NSPCC, Ramblers' Association, Haven Fires, Cock Tower, Sewa International, Asthma Lung UK, RSPCA Dannaher, Cotswold Friends, Moorfields Eye Hospital, ManUp, Embrace Middle East, Water Aid, Trussel Trust, St. Martin in the Fields, St. John's Ambulance, Sight Savers, Royal British Legion, RNLI, RNIB, Medecins Sans Frontieres, Magic Breakfast, London Air Ambulance, Bournemouth Food Bank, Parkinson's Society, Sue Ryder Foundation, Berkeley Ensemble, Willows, Save an Orphan, Centrepoint Soho, Against Malaria, Charity Projects, Samaritans, Celia Cross, Worldwide Cancer Research, Indus Health Network and Whizz-Kidz.

In the prior year, matched funding payments under £1,000 were made to: Penny Trust, Maggie's Keswick, St Catherine's Hospice, Eleanor Palmer School, Unicef, London Air Ambulance, Cystic Fibrosis, Keegan Fundraiser, Chiddingstone PTA, RI Mitchell PTA, Surrey Care Trust, Samaritans, Cardiomyopathy, Centrepoint, Jessie's Fund, Chance to Shine, Church Central, Hands for Hope, Norwood Ravenswood, Jewish Care, WJR (BHRS), Brighton & Hove Reform Synagogue, Spread A, Smile, Movember Europe, Children in Need, NSPCC, British Red Cross, Crisis UK, Salvation Army, Bauer Radio Charity Appeal, Action for Children, St. Joseph's Hospice Hackney, Wirral Hospice, The Harbour, Scout Centre, Make a Wish, DEC, World Vision, Oxfam, Save the Children, Barnado's, Islamic Relief, Comic Relief, Trumps Green, Dove House Hospice, PSP Foundation, EDHI International FoundationUK, Akhuwat UK Trust, Shahid Afridi Foundation UK, Indus Health Network UK and The Citizens Foundation (UK).

In the prior year, expenditure totalling £256,769 related to Restricted Funds.

4. Support Costs	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Bank & Sum Up charges	20	-	20	623

In the prior year, expenditure totalling £463 related to restricted funds.

5. Governance costs	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fundraising Regulator fee	50	-	50	50
Independent Examiner's fee	2,165	-	2,165	1,980
ICO fee	35	-	35	35
	<u>2,250</u>	<u>-</u>	<u>2,250</u>	<u>2,065</u>

In the prior year, expenditure totalling £2,065 related to unrestricted funds.

6. Trustee Remuneration

No Trustee received any remuneration or disbursements in respect of services provided to the charity in the year.

7. Staff costs

The Charity has no staff and therefore there is no remuneration to disclose.

8. Debtors	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Gift Aid recoverable	298	-	298	400

9. Creditors: Amounts falling due within one year

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Accruals and deferred income	2,247	-	2,247	2,062

**Moore Kingston Smith Community Foundation
Notes to the Financial Statements (Continued)
For the year ended 30 April 2024**

10. Statement of Funds

	2024 Unrestricted Fund £	2023 Unrestricted Fund £
At 1 May 2023	10,808	16,374
Income	158,607	112,712
Expenditure	(166,772)	(118,278)
Balance at 30 April 2024	<u>2,643</u>	<u>10,808</u>

	2024 Restricted Fund - Ukraine Appeal £	2024 Restricted Funds - Turkey Earthquake Appeal £	2024 Restricted Funds - St Giles £	2024 Restricted Funds - Total £
At 1 May 2023	60,559	-	-	60,559
Income	16,709	5,048	1,490	23,247
Expenditure	(29,871)	(5,048)	(1,490)	(36,409)
Balance at 30 April 2024	<u>47,397</u>	<u>-</u>	<u>-</u>	<u>47,397</u>

For the comparative period, the position was:

	2023 Restricted Fund - Ukraine Appeal £	2023 Restricted funds - Afghanistan Appeal £	2023 Restricted funds - Total £
At 1 May 2022	209,174	-	209,174
Income	99,754	8,400	108,154
Expenditure	(248,369)	(8,400)	(256,769)
Balance at 30 April 2023	<u>60,559</u>	<u>-</u>	<u>60,559</u>

Restricted Funds

- Ukraine fund - Funds donated and distributed specifically to help Moore Ukraine people, who have been displaced as a result of the war.
- Turkey Earthquake Appeal - Funds donated and distributed to this fund following the February 2023 Earthquake.
- St Giles - Monies specifically collected for and distributed to St Giles.

Analysis of Net Assets between Funds

	2024 Unrestricted £	2024 Restricted £
Current Assets	4,890	47,397
Creditors: Amounts falling due within one year	(2,247)	-
	<u>2,643</u>	<u>47,397</u>
	2023 Unrestricted £	2023 Restricted £
Current Assets	12,870	60,559
Creditors: Amounts falling due within one year	(2,062)	-
	<u>10,808</u>	<u>60,559</u>

**Moore Kingston Smith Community Foundation
Notes to the Financial Statements (Continued)
For the year ended 30 April 2024**

11. Taxation

As a charity, Moore Kingston Smith Community Foundation is exempt from income and gains falling within Section 466-493 of the Corporation Tax Act 2010 to the extent that these are derived from its charitable activities. No tax charge arose on the ordinary activities for the year ended 30 April 2024.

12. Capital commitments

At 30 April 2024, the Foundation had no capital commitments.

13. Related party transactions

During the year, the Foundation received donations totalling £110,000 (2023: £90,000) from Moore Kingston Smith LLP and its related group entities.

No amount was outstanding at the year end. There were no other related party transactions in the period.

Trustees Graham Tyler, Neil Finlayson, Timothy Stovold and Joanna Cosgrove are partners in Moore Kingston Smith LLP. Chair and Trustee, Paul Samrah, retired as partner in Moore Kingston Smith LLP on 30 April 2024.