

Charity registration number: 1174407

# The Morris Foundation

Annual Report and Financial Statements

for the Year Ended 31 December 2024

Field Sullivan Limited  
9 Hare & Billet Road  
Blackheath  
SE3 0RB

## **The Morris Foundation**

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## **The Morris Foundation**

### **Reference and Administrative Details**

<b>Chairman</b>	Andrew Patrick George Morris
<b>Trustees</b>	Andrew Patrick George Morris Patricia Anne Morris Charles Edward William Morris Sophie Patricia Morris
<b>Charity Registration Number</b>	1174407
<b>Principal Office</b>	Lotus Cottage Farm Thrift Lane Cudham Lane South Cudham Sevenoaks TN14 7NQ
<b>Independent Examiner</b>	Field Sullivan Limited 9 Hare & Billet Road Blackheath SE3 0RB
<b>Bankers</b>	Lloyds Bank Private Banking 21-23 Hill Street London W1J 5JW

## **The Morris Foundation**

### **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2024.

#### **Objectives and Activities**

The principal activity of the charity is to support local clubs and associations and particularly to assist in the care of the elderly.

The objects of the CIO are to advance for the benefit of the public such charitable purposes (according to the law of England and Wales) as the trustee see fit from time to time in particular but not limited to relieving financial hardship, sickness and poor health amongst elderly people.

The trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 and referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

#### **Achievements and Performance**

Although established as a charity in 2018 there has been no activity in making grants to worthy causes for the period covered. There has been little activity within the Foundation during the year given the lack of income due to the lack of profit from the architectural practice. It was therefore decided not to make any awards this year preventing the Foundation's funds from being depleted. It is hoped that 2023 will see a return to profit and allow the charity to continue its work.

#### **Financial Review**

At the balance sheet date the charity had net assets totalling £317,462 (2023: £313,054).

Reserves were held to award local associations and charities who work in the designated areas of concern.

The trustees have no concerns in relation to the charity continuing.

#### **Structure, Governance and Management**

The Morris Foundation is a charitable incorporated organisation governed by its trust deed. It is registered as a charity with the Charity Commission, charity number 1174407.

All trustees elected are family members and both Andrew and Patricia Morris are entitled to appoint trustees.

## The Morris Foundation

### Statement of Trustees' Responsibilities

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

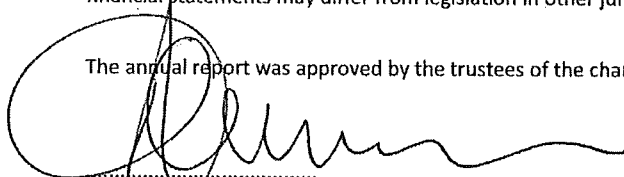
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 13 October 2025 and signed on its behalf by:



Andrew Patrick George Morris  
Chairman and trustee

## **The Morris Foundation**

### **Independent Examiner's Report to the trustees of The Morris Foundation**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

#### **Responsibilities and basis of report**

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

I report in respect of my examination of the The Morris Foundation'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.

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 financial statements. 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 financial statements 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 cause to believe that in any material respect:

1. accounting records were not kept in respect of The Morris Foundation as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting 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.



Tim Sullivan FCA  
Field Sullivan Limited  
9 Hare & Billet Road  
Blackheath  
SE3 0RB

Date: 14/10/25

## The Morris Foundation

### Statement of Financial Activities for the Year Ended 31 December 2024

	Note	Unrestricted £	Restricted £	Total 2024 £	Unrestricted £	Restricted £	Total 2023 £
<b>Income and Endowments from:</b>							
Donations and legacies	3	-	9,537	9,537	-	10,833	10,833
Investment income	4	7,299	-	7,299	6,162	-	6,162
Total income		7,299	9,537	16,836	6,162	10,833	16,995
<b>Expenditure on:</b>							
Charitable activities	5	(8,095)	(3,900)	(11,995)	(5,941)	(2,764)	(8,705)
Total expenditure		(8,095)	(3,900)	(11,995)	(5,941)	(2,764)	(8,705)
Net movement in funds		(796)	5,637	4,841	221	8,069	8,290
<b>Reconciliation of funds</b>							
Total funds brought forward		304,985	8,069	313,054	304,764	-	304,764
Total funds carried forward	12	304,189	13,706	317,895	304,985	8,069	313,054

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 12.

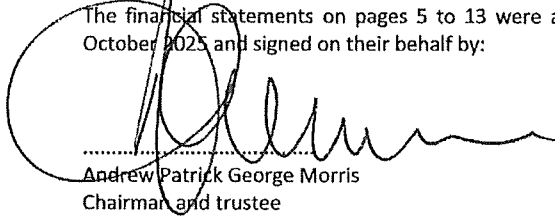
**The Morris Foundation**

**(Registration number: 1174407)**

**Balance Sheet as at 31 December 2024**

	Note	2024 £	2023 £
<b>Current assets</b>			
Debtors	9	609	921
Cash at bank and in hand	10	<u>319,122</u>	<u>313,916</u>
		319,731	314,837
<b>Creditors: Amounts falling due within one year</b>	11	<u>(1,836)</u>	<u>(1,783)</u>
<b>Net assets</b>		<u>317,895</u>	<u>313,054</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		13,706	8,069
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>304,189</u>	<u>304,985</u>
<b>Total funds</b>	12	<u>317,895</u>	<u>313,054</u>

The financial statements on pages 5 to 13 were approved by the trustees, and authorised for issue on 13 October 2025 and signed on their behalf by:



.....  
Andrew Patrick George Morris  
Chairman and trustee

The notes on pages 7 to 13 form an integral part of these financial statements.



## **The Morris Foundation**

### **Notes to the Financial Statements for the Year Ended 31 December 2024**

#### **1 Charity status**

The charity is domiciled in England and Wales.

The address of its registered office is:

Lotus Cottage Farm  
Thrift Lane  
Cudham Lane South  
TN14 7NQ

These financial statements were authorised for issue by the trustees on 13 October 2025.

#### **2 Accounting policies**

##### **Statement of compliance**

The financial statements have been prepared in accordance with 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) (effective 1 January 2019) - (Charities SORP (FRS 102) - Second edition October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

##### **Basis of preparation**

The Morris Foundation meets the definition of a public benefit entity under FRS 102. The accounts (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.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### **Judgements and key sources of estimation uncertainty**

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 ongoing basis. Revisions to accounting estimates are recognised in the periods in which the estimate is revised where revisions affects only that period, or in the period of the revision and future periods where the revisions affects both current and future periods.

## **The Morris Foundation**

### **Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)**

#### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### ***Donations and legacies***

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

#### ***Investment income***

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

## The Morris Foundation

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

### 3 Income from donations and legacies

	Restricted funds £	Total 2024 £	Total 2023 £
Donations and legacies;			
Donations from individuals	9,537	9,537	10,833
	<u>9,537</u>	<u>9,537</u>	<u>10,833</u>

### 4 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Interest receivable and similar income;			
Interest receivable on bank deposits	7,299	7,299	6,162
	<u>7,299</u>	<u>7,299</u>	<u>6,162</u>

# The Morris Foundation

## Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

### 5 Expenditure on charitable activities

		Unrestricted		Total	Total
	Note	General	Restricted	2024	2023
		£	£	£	£
Charitable donations		2,000	-	2,000	-
Support costs	6	6,095	3,900	9,995	8,705
		<u>8,095</u>	<u>3,900</u>	<u>11,995</u>	<u>8,705</u>

### 6 Analysis of support costs

#### Support costs

	Unrestricted funds General	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Insurance	-	3,900	3,900	2,764
Telephone and fax	5,309	-	5,309	5,191
Independent examination	786	-	786	750
	<u>6,095</u>	<u>3,900</u>	<u>9,995</u>	<u>8,705</u>

## The Morris Foundation

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

#### 7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 9 Debtors

	2024 £	2023 £
Prepayments	<u>609</u>	<u>921</u>

#### 10 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	<u>319,122</u>	<u>313,916</u>

#### 11 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	450	433
Other creditors	600	600
Accruals	<u>786</u>	<u>750</u>
	<u>1,836</u>	<u>1,783</u>

## The Morris Foundation

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

#### 12 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Balance at 31 December 2024 £
<b>Unrestricted</b>				
<i>General</i>				
General Funds	304,985	7,299	(8,095)	304,189
<b>Restricted</b>				
Andrew Morris	<u>8,069</u>	<u>9,537</u>	<u>(3,900)</u>	<u>13,706</u>
<b>Total funds</b>	<u>313,054</u>	<u>16,836</u>	<u>(11,995)</u>	<u>317,895</u>

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
<b>Unrestricted</b>				
<i>General</i>				
General Funds	304,764	6,162	(5,941)	304,985
<b>Restricted</b>				
Andrew Morris	<u>-</u>	<u>10,833</u>	<u>(2,764)</u>	<u>8,069</u>
<b>Total funds</b>	<u>304,764</u>	<u>16,995</u>	<u>(8,705)</u>	<u>313,054</u>

The specific purposes for which the funds are to be applied are as follows:

Andrew Morris - Donation to cover future insurance costs of the charity.

## The Morris Foundation

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

#### 13 Analysis of net assets between funds

##### 2024 net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2024 £
Current assets	306,025	13,706	319,731
Current liabilities	(1,836)	-	(1,836)
Total net assets	<u>304,189</u>	<u>13,706</u>	<u>317,895</u>

##### 2023 net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2023 £
Current assets	306,768	8,069	314,837
Current liabilities	(1,783)	-	(1,783)
Total net assets	<u>304,985</u>	<u>8,069</u>	<u>313,054</u>

#### 14 Related party transactions

During the year the charity made the following related party transactions:

##### Andrew Morris (Trustee)

During the year Mr Morris offered an office for the charity's use rent free. The charity has paid £5,742 (2023: £5,191) for broadband services at the premises.

He also donated £9,537 (2023: £10,833) to contribute towards the future insurance costs of the premises. At the balance sheet date the amount due to Andrew Morris was £600 (2023 - £600).