

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 January 2025
for
MCKS Charitable Foundation UK

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for the Year Ended 31 January 2025

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Report of the Trustees
for the Year Ended 31 January 2025

The trustees present their report with the financial statements of the charity for the year ended 31 January 2025. The trustees have adopted the provisions of 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust reflecting the charitable objectives of the charitable incorporated organization (CIO).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1188773

Principal address

81 St Marks Crescent
Maidenhead
BERKS
SL6 5DQ

Trustees

D Hetherington Treasurer
Ms R Morrissy
L J Flitcroft Chair
Ms M Khaira
Ms A L Rigby
Ms S L Scott
Ms A S Young

Approved by order of the board of trustees on20th October 2025..... and signed on its behalf by:



.....
D Hetherington - Trustee

MCKS Charitable Foundation UK

Statement of Financial Activities
for the Year Ended 31 January 2025

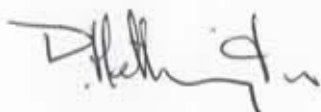
| | Notes | Unrestricted fund £ | Restricted funds £ | 31.1.25 Total funds £ | 31.1.24 Total funds £ |
|------------------------------------|-------|---------------------------|--------------------------|--------------------------------|--------------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | 2 | 680,477 | 5,608 | 686,085 | 699,519 |
| Investment income | 3 | 27,539 | - | 27,539 | 15,990 |
| Total | | 708,016 | 5,608 | 713,624 | 715,509 |
| EXPENDITURE ON | | | | | |
| Raising funds | 4 | 565,124 | - | 565,124 | 334,692 |
| Charitable activities | 5 | | | | |
| General charitable activities | | 104,508 | - | 104,508 | 155,049 |
| Total | | 669,632 | - | 669,632 | 489,741 |
| NET INCOME | | 38,384 | 5,608 | 43,992 | 225,768 |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 1,458,517 | 8,636 | 1,467,153 | 1,241,385 |
| TOTAL FUNDS CARRIED FORWARD | | 1,496,901 | 14,244 | 1,511,145 | 1,467,153 |

The notes form part of these financial statements

Balance Sheet
31 January 2025

| | Notes | Unrestricted fund £ | Restricted funds £ | 31.1.25 Total funds £ | 31.1.24 Total funds £ |
|--|-------|---------------------------|--------------------------|--------------------------------|--------------------------------|
| CURRENT ASSETS | | | | | |
| Debtors | 11 | 45,490 | 1,624 | 47,114 | 27,694 |
| Cash at bank | | 1,454,863 | 12,621 | 1,467,484 | 1,442,482 |
| | | <u>1,500,353</u> | <u>14,245</u> | <u>1,514,598</u> | <u>1,470,176</u> |
| CREDITORS | | | | | |
| Amounts falling due within one year | 12 | (3,452) | (1) | (3,453) | (3,023) |
| | | <u>1,496,901</u> | <u>14,244</u> | <u>1,511,145</u> | <u>1,467,153</u> |
| NET CURRENT ASSETS | | | | | |
| | | <u>1,496,901</u> | <u>14,244</u> | <u>1,511,145</u> | <u>1,467,153</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | | | |
| | | <u>1,496,901</u> | <u>14,244</u> | <u>1,511,145</u> | <u>1,467,153</u> |
| NET ASSETS | | | | | |
| | | <u>1,496,901</u> | <u>14,244</u> | <u>1,511,145</u> | <u>1,467,153</u> |
| FUNDS | | | | | |
| | 13 | | | | |
| Unrestricted funds | | | | 1,496,901 | 1,458,517 |
| Restricted funds | | | | 14,244 | 8,636 |
| | | | | <u>1,511,145</u> | <u>1,467,153</u> |
| TOTAL FUNDS | | | | | |
| | | | | <u>1,511,145</u> | <u>1,467,153</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 20th October 2025 and were signed on its behalf by:



.....
D Hetherington - Trustee

MCKS Charitable Foundation UK

Cash Flow Statement
for the Year Ended 31 January 2025

| | Notes | 31.1.25 £ | 31.1.24 £ |
|---|-------|--------------|--------------|
| Cash flows from operating activities | | | |
| Cash generated from operations | 1 | (2,537) | 197,389 |
| Net cash (used in)/provided by operating activities | | (2,537) | 197,389 |
| Cash flows from investing activities | | | |
| Interest received | | 27,539 | 15,990 |
| Net cash provided by investing activities | | 27,539 | 15,990 |
| Change in cash and cash equivalents in the reporting period | | 25,002 | 213,379 |
| Cash and cash equivalents at the beginning of the reporting period | | 1,442,482 | 1,229,103 |
| Cash and cash equivalents at the end of the reporting period | | 1,467,484 | 1,442,482 |

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 January 2025

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

| | 31.1.25 £ | 31.1.24 £ |
|---|----------------|----------------|
| Net income for the reporting period (as per the Statement of Financial Activities) | 43,992 | 225,768 |
| Adjustments for: | | |
| Interest received | (27,539) | (15,990) |
| Increase in debtors | (19,420) | (8,018) |
| Increase/(decrease) in creditors | 430 | (4,371) |
| Net cash (used in)/provided by operations | <u>(2,537)</u> | <u>197,389</u> |

2. ANALYSIS OF CHANGES IN NET FUNDS

| | At 1.2.24 £ | Cash flow £ | At 31.1.25 £ |
|-----------------|------------------|----------------|------------------|
| Net cash | | | |
| Cash at bank | 1,442,482 | 25,002 | 1,467,484 |
| | <u>1,442,482</u> | <u>25,002</u> | <u>1,467,484</u> |
| Total | <u>1,442,482</u> | <u>25,002</u> | <u>1,467,484</u> |

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

| | 31.1.25 | 31.1.24 |
|-----------|---------|---------|
| | £ | £ |
| Donations | 686,085 | 699,519 |

3. INVESTMENT INCOME

| | 31.1.25 | 31.1.24 |
|--------------------------|---------|---------|
| | £ | £ |
| Deposit account interest | 27,539 | 15,990 |

4. RAISING FUNDS

Raising donations and legacies

| | 31.1.25 | 31.1.24 |
|---------------|---------|---------|
| | £ | £ |
| Support costs | - | 2,295 |

Other trading activities

| | 31.1.25 | 31.1.24 |
|-------------------|---------|---------|
| | £ | £ |
| Purchases | 559,139 | 327,626 |
| Staff costs | 5,985 | 4,771 |
| | 565,124 | 332,397 |
| Aggregate amounts | 565,124 | 334,692 |

5. CHARITABLE ACTIVITIES COSTS

| | Direct Costs £ | Grant funding of activities (see note 6) £ | Support costs (see note 7) £ | Totals £ |
|-------------------------------|----------------------|---|---------------------------------------|-------------|
| General charitable activities | 16,979 | 78,368 | 9,161 | 104,508 |

Notes to the Financial Statements - continued
for the Year Ended 31 January 2025

6. GRANTS PAYABLE

| | 31.1.25 | 31.1.24 |
|-------------------------------|---------------|----------------|
| | £ | £ |
| General charitable activities | 78,368 | 144,987 |
| | <u>78,368</u> | <u>144,987</u> |

7. SUPPORT COSTS

| | Finance | Human | Governance | Totals |
|-------------------------------|------------|--------------|--------------|--------------|
| | £ | resources | costs | £ |
| General charitable activities | 319 | 2,973 | 5,869 | 9,161 |
| | <u>319</u> | <u>2,973</u> | <u>5,869</u> | <u>9,161</u> |

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 January 2025 nor for the year ended 31 January 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 January 2025 nor for the year ended 31 January 2024.

9. STAFF COSTS

| | 31.1.25 | 31.1.24 |
|---------------------|--------------|--------------|
| | £ | £ |
| Wages and salaries | 5,985 | 4,751 |
| Other pension costs | - | 20 |
| | <u>5,985</u> | <u>4,771</u> |

The average monthly number of employees during the year was as follows:

| 31.1.25 | 31.1.24 |
|-------------------|-------------------|
| <u> </u> | <u> </u> |

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ | Restricted funds £ | Total funds £ |
|--|---------------------------|--------------------------|---------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | 695,317 | 4,202 | 699,519 |
| Investment income | 15,990 | - | 15,990 |
| Total | 711,307 | 4,202 | 715,509 |
| EXPENDITURE ON | | | |
| Raising funds | 334,692 | - | 334,692 |
| Charitable activities | | | |
| General charitable activities | 155,049 | - | 155,049 |
| Total | 489,741 | - | 489,741 |
| NET INCOME | 221,566 | 4,202 | 225,768 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | 1,236,951 | 4,434 | 1,241,385 |
| TOTAL FUNDS CARRIED FORWARD | 1,458,517 | 8,636 | 1,467,153 |

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | | |
|-----------|---------|---------|
| | 31.1.25 | 31.1.24 |
| | £ | £ |
| Paypal ac | 16,945 | 4,348 |

Notes to the Financial Statements - continued
for the Year Ended 31 January 2025

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.1.25 £ | 31.1.24 £ |
|-----------------|--------------|--------------|
| Trade creditors | 53 | 873 |
| Other creditors | 3,400 | 2,150 |
| | <u>3,453</u> | <u>3,023</u> |

13. MOVEMENT IN FUNDS

| | At 1.2.24 £ | Net movement in funds £ | At 31.1.25 £ |
|---------------------------|------------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 1,458,517 | 38,384 | 1,496,901 |
| Restricted funds | | | |
| Centre Fund | 8,636 | 5,608 | 14,244 |
| TOTAL FUNDS | <u>1,467,153</u> | <u>43,992</u> | <u>1,511,145</u> |

Net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 708,016 | (669,632) | 38,384 |
| Restricted funds | | | |
| Centre Fund | 5,608 | - | 5,608 |
| TOTAL FUNDS | <u>713,624</u> | <u>(669,632)</u> | <u>43,992</u> |

Notes to the Financial Statements - continued
for the Year Ended 31 January 2025

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

| | At 1.2.23 £ | Net movement in funds £ | At 31.1.24 £ |
|---------------------------|------------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 1,236,951 | 221,566 | 1,458,517 |
| Restricted funds | | | |
| Centre Fund | 4,434 | 4,202 | 8,636 |
| TOTAL FUNDS | <u>1,241,385</u> | <u>225,768</u> | <u>1,467,153</u> |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 711,307 | (489,741) | 221,566 |
| Restricted funds | | | |
| Centre Fund | 4,202 | - | 4,202 |
| TOTAL FUNDS | <u>715,509</u> | <u>(489,741)</u> | <u>225,768</u> |

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.2.23 £ | Net movement in funds £ | At 31.1.25 £ |
|---------------------------|------------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 1,236,951 | 259,950 | 1,496,901 |
| Restricted funds | | | |
| Centre Fund | 4,434 | 9,810 | 14,244 |
| TOTAL FUNDS | <u>1,241,385</u> | <u>269,760</u> | <u>1,511,145</u> |

Notes to the Financial Statements - continued
for the Year Ended 31 January 2025

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 1,419,323 | (1,159,373) | 259,950 |
| Restricted funds | | | |
| Centre Fund | 9,810 | - | 9,810 |
| TOTAL FUNDS | <u>1,429,133</u> | <u>(1,159,373)</u> | <u>269,760</u> |

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 January 2025.

MCKS Charitable Foundation UK

Detailed Statement of Financial Activities
for the Year Ended 31 January 2025

| | 31.1.25 £ | 31.1.24 £ |
|---------------------------------|--------------|--------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Donations | 686,085 | 699,519 |
| Investment income | | |
| Deposit account interest | 27,539 | 15,990 |
| Total incoming resources | 713,624 | 715,509 |
| EXPENDITURE | | |
| Other trading activities | | |
| Purchases | 559,139 | 327,626 |
| Wages | 5,985 | 4,751 |
| Pensions | - | 20 |
| | 565,124 | 332,397 |
| Charitable activities | | |
| Insurance | 1,673 | 1,659 |
| Advertising | 11,347 | 654 |
| Sundries | 1,445 | 200 |
| No description | 2,514 | 1,187 |
| Grants to institutions | 78,368 | 144,987 |
| | 95,347 | 148,687 |
| Support costs | | |
| Finance | | |
| Bank charges | 319 | 827 |
| Human resources | | |
| Software licences | 2,973 | 2,456 |
| Governance costs | | |
| Accountancy and legal fees | 5,869 | 5,374 |
| Total resources expended | 669,632 | 489,741 |
| Net income | 43,992 | 225,768 |

This page does not form part of the statutory financial statements

TRUSTEES DECLARATION

MCKS CHARITABLE FOUNDATION UK

Registered Charity Number 1188773 Company Number CE021301

PERIOD ENDED 31/1/25

The trustees of MCKS Charitable Foundation UK present their annual report and accounts for the period leading to 31st January 2025 to comply with the requirements of the Charity Commission.

MCKS Charitable Foundation UK (originally operating under a Declaration of Trust Deed dated 13/8/2012) registered as a Charitable Incorporated Organisation (CIO) in March 2020 and asset transfer completed to the CIO on 30 November 2020.

The purpose of the MCKS Charitable Foundation UK is to relieve poverty and help alleviate suffering in the UK through food pantries, feeding programs, informative support, and charitable services under the MCKS UK name. The relief of those in need by reason of youth, age, ill health, or disability by providing caring and compassionate support to all regardless of cultural or religious backgrounds to help create healthy and resilient communities in the UK.

During our reporting period 2024-25 our focus has been to provide support to schools with weekly deliveries of food and toiletries to stock their pantry cupboards and support the provision of breakfast clubs. We achieved our target goal of 150 schools to supporting 162 by the year end. Our goal is to increase this further to 180 schools by September 2025. In addition, provision of cereal bars was made to support pupils during their important summer exams as some arrive for their exams having not eaten breakfast, and a provision of Christmas packages of chocolate to provide gifts to those who receive little at this time of year.

We also provided grants in line with our purpose, following a robust assessment process, to support Special Educational Needs and Health concerns.

We base our provision of support on careful investigation into need to ensure our funds are used in line with our purpose.

Our plans for 2025-26 include extension of support across the areas our purpose outlines to include health and disability through provision of targeted grants.

FUNDRAISING

The foundation raised £686,085 (2024: £699,519) in the year to 31 January 2025. The charity wishes to extend its thanks and appreciation to The Institute of Pranic Healing UK & Ireland, for its huge ongoing support, being responsible through its network of Instructors and Trainers, Therapists, Students, Patients, and wider family for the bulk of our income, as well as for the further volunteered time and effort by their members to support and enhance the value of our donations with healing and other services. Naturally, this gratitude extends to all the healer's patients and families and the public who give so generously of their time and money.

**Independent Examiner's Report to the Trustees of
MCKS Charitable Foundation UK
Registered Charity Number 1188773 Company Number CE021301**

I report to the trustees on my examination of the financial statements of the Company for the year ended 31st January 2025

Responsibilities and basis of report

As the Charitiy's trustees of the Company you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for the year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's Financial statements as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commssion under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving cause to believe:

- 1) that accounting records were not kept as required by section 386 of the Companies Act 2006; or
- 2) that the financial statements do not accord with those records; or
- 3) that the financial statements do not comply with the relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirements that the financial statements give a "true and fair" view which is not a matter considered as part of an independent examination; or
- 4) the financial statements have not been prepared in accordance with the Charities SORP (FRS102)

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters listed in (1) to (4) above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.



Robin Lawrence AFA
R&M Accountancy
Suite 1b, 18 Crendon Street
High Wycombe
Buskinghamshire
HP13 6LS

Dated 26th November 2025