



MOORE Kingston Smith

Moore Kingston Smith Community Foundation

Trustees' Report and Unaudited Financial Statements

For the year ended 30 April 2023



Registered with
**FUNDRAISING
REGULATOR**

Charity Registration No. 1194068

Moore Kingston Smith Community Foundation
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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 (Appointed 2nd November 2022) Dionne Amoo (Appointed 2nd November 2022) Joanna Cosgrove (Appointed 24th April 2023)
Registered 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 2023

The Trustees present their report with the financial statements of the Charity for the year ended 30 April 2023.

The financial statements comply with the Charities Act 2011, the Charity's Memorandum and Articles of Association, 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 in any part of the world as the Trustees may decide from time to time.

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 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	(Appointed 2nd November 2022)
Dionne Amoo	(Appointed 2nd November 2022)
Joanna Cosgrove	(Appointed 24th April 2023)

Trustee Board updates are provided quarterly by the Chair, 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.

Moore Kingston Smith Community Foundation

Report of the Trustees (continued)

For the year ended 30 April 2023

Moore Global Ukraine Appeal

The tragic Ukraine war started on 24 February 2022, displacing many innocent people and causing untold death and destruction. Moore Kingston Smith is part of the Moore Global network, which has two member firms based in Ukraine: MS-Kiev and Moore AP Odessa.

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. This appeal gathered pace during the current period and we are deeply appreciative of the many donations made by many member firms.

Achievements and Performance

Supporting Ukraine

Continuing to support colleagues in Ukraine, the Foundation has collected £108,154 across 2022/23 which has gone towards Moore Stephens' Kiev's salary, displacement, and monthly relocation costs for several of their people. As part of a wider initiative from the Moore Global network, the Foundation contributed £700 towards a generator appeal.

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 and other charities.

LGBTQ+ and Human Rights Donations

During the 2022 Qatar Football World Cup, the Foundation made donations of £1,000 to both Pride Sports, a charity which challenges homophobia and improves access to sport for LGBTQ+ people, as well as Amnesty International, which campaigns for human rights across the globe.

West End Media Survey Donation

Every November, Moore Kingston Smith releases an Annual Survey, an analysis of over 250 marketing services companies to provide a summary of financial performance statistics. The results are launched at a ticketed event. This year, instead of charging attendees, the firm collected donations totalling £7,001 which were paid onto the Foundation.

Turkey and Syria Earthquake Appeal

Shocked and saddened by the devastating earthquake in Southern Turkey and Northwest Syria on 6 February 2023, the Foundation made a £5,000 donation to the Disasters Emergency Committee in support of the communities left without shelter in freezing winter conditions and desperately in need of blankets, emergency shelter, food and clean water. In addition, the Foundation match funded donations made by the firm's people.

Honouring Robin Long, Late Senior Partner

As a mark of respect and celebration of life in memory of the great service by Moore Kingston Smith's former Senior Partner, Robin Long, the Foundation made donations totalling £3,000 to the Worshipful Company of Glass Sellers and Hospice in the Weald.



Moore Kingston Smith Community Foundation Report of the Trustees (continued) For the year ended 30 April 2023



London Landmarks Half Marathon

On 2 April 2023, over 100 of the firm's people took part in the London Landmarks Half Marathon, raising over £30,000 for the baby charity Tommy's. The Foundation matched this total with an equivalent donation to Mind.

Mencap Hillingdon South 60th Anniversary

In April, the firm donated £1,800 to Mencap's Hillingdon South branch in support of their 60th Anniversary.

"Thank you again for your donation, as you can see, it makes such a big difference to all of our Members at Mencap Hillingdon South. You can see from the smiles on everyone's faces how much they enjoyed the day and have included a lovely picture of Debbie as without her contact with you, it wouldn't have been possible."



Mind Partnership

Moore Kingston Smith's charity partnership with Mind came to an end on 30 April. In the final year of this long collaboration, over £70,000 was raised through the Foundation, bringing the total charitable donations to a figure in the region of £250,000.

For every pound raised, Mind spend 82p on their vital work helping people understand mental health issues, and the services available to help them. To demonstrate the impact donations have at Mind; just £10 can support 15 people through Mind's online peer support community, £500 could assist in responding to 25 enquiries via Mind's Legal Line, enabling people to understand their rights when it comes to mental health, while £50,000 could lead to answering over 6,250 Infoline enquiries, supporting those in need.



Fundraising activities included many of the firm's people taking part in the Thames Bridges Trek and walking the Yorkshire Three Peaks, while Mind's Spring Clear Out took place across all six offices, with hundreds of clothing and household items being donated to Mind shops.

One of the Foundation's last flagship events included a hugely successful charity auction held at 9 Appold in November 2022. The fun-filled evening saw a whole suite of donated items to bid on via both silent and live auctions. The event raised over £8,600 on the night.

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. Over this period, the Foundation match funded over 40 people's donations totalling £62,796 across several charities including Alzheimer's, Cancer Research, Redemmer Croydon Trust, Mind, Disasters Emergency Committee, Ukraine Fund, United Synagogue, One Cause, Macmillan Cancer and Antenatal Results.

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

Moore Kingston Smith Community Foundation

Report of the Trustees (continued)

For the year ended 30 April 2023

Financial Review

The charity funds its activities through corporate and individual donations.

Total Unrestricted income for the period was £112,712 and total unrestricted expenditure was £118,278. The charity has an Unrestricted surplus of £10,808 as at 30 April 2023.

At 30 April 2023, the Foundation held £60,559 within its Restricted Ukraine Fund. With Restricted Income totalling £108,154, the Foundation paid over £256,769.

Reserves Policy

Unrestricted reserves carried forward at 30 April totalled £10,808 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

New 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, 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.

The partnership will 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 with several initiatives, including donations, fundraising, and supporting its organisational strategy and helping their teams to develop ESG reporting data, while our people will get involved with employment workshops, food kitchens, mentoring and going on the frontline with the charity's clients.

Thames Bridges Trek 9 September 2023

The firm is covering entry fees for its people to join over 2,000 walkers across the capital for the Thames Bridges Trek, as well as offering discounted entry fees for friends and family.

Yorkshire Three Peaks Challenge: 8 - 10 September 2023

A team of 9 will take 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. Providing transport and covering entry and accommodation, each participant is asked to raise a minimum of £150 in sponsorship for Charity Partner, St Giles.

London Landmarks Skyscraper Challenge: Saturday 9 September

A team of six Partners participating in The Skyscraper Challenge will raise money for Tommy's in the first event of its kind in the world at London's iconic skyscrapers, The Cheesegrater and The Gherkin.

London Landmarks Half Marathon April 2024

After the success of 2023's LLHM, which saw over 100 of the firm's people taking part in either the marathon or volunteering at the water station, Moore Kingston Smith is already signed up to take part in next year's event.

Moore Kingston Smith Community Foundation

Report of the Trustees (continued)

For the year ended 30 April 2023

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: **30.8.23**



Graham Tyler
Trustee

Date: **30.8.23**

Independent Examiner's Report to the Trustees of Moore Kingston Smith Community Foundation

I report to the Trustees on my examination of the accounts of Moore Kingston Smith Community Foundation for the year ended 30 April 2023 which are set out on pages 8 to 15.

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.



Martin Clapson FCA
For and on behalf of Price Bailey LLP
Chartered Accountants

Tennyson House
Cambridge Business Park
Cambridge
CB4 0WZ

Date: 6 September 2023

Moore Kingston Smith Community Foundation
Statement of Financial Activities
For the year ended 30 April 2023

		2023 Unrestricted Funds	2023 Restricted Funds	2023 Total	2022 Total
	Notes	£	£	£	£
Income from:					
Grants and donations	2	112,712	108,154	220,866	308,787
Expenditure on:					
Charitable activities	3	<u>118,278</u>	<u>256,769</u>	<u>375,047</u>	<u>83,239</u>
Net Income for the year being Net Movement in Funds		(5,566)	(148,615)	(154,181)	225,548
Reconciliation of Funds:					
Total Funds brought forward	10	<u>16,374</u>	<u>209,174</u>	<u>225,548</u>	-
Total Funds carried forward	10	<u><u>10,808</u></u>	<u><u>60,559</u></u>	<u><u>71,367</u></u>	<u><u>225,548</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 15 form part of these financial statements.

Moore Kingston Smith Community Foundation
Balance Sheet
As at 30 April 2023

	Notes	2023 £	2022 £
Current Assets			
Debtors	8	400	2,252
Cash at bank and in hand		<u>73,029</u>	<u>225,179</u>
		73,429	227,431
Creditors			
Amounts falling due within one year	9	<u>(2,062)</u>	<u>(1,883)</u>
Total Net Current Assets		<u>71,367</u>	<u>225,548</u>
Funds of the Charity			
Unrestricted Funds	10	10,808	16,374
Restricted Funds	10	<u>60,559</u>	<u>209,174</u>
Total Charity Funds		<u>71,367</u>	<u>225,548</u>

Approved by the Trustees and authorised for issue on... 30 August 2023

Signed on their behalf by:


Paul E M Samrah
Chair


Graham Tyler
Trustee

Moore Kingston Smith Community Foundation

Notes to the Financial Statements

For the year ended 30 April 2023

1 Accounting Policies

Charity information

Moore Kingston Smith Community Foundation is a Charitable Incorporated Organisation incorporated and registered in England and Wales. The registered 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.

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 Company 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 Incoming Resources

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 2023

1.5 Resources Expended

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.

1.6 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.

1.7 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.

1.8 Cash Flow Statement

The charity has taken the exemption available in paragraph 7.1B of FRS102 and has not prepared a cashflow statement.

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 2023

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

	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>

	2022	2022	2022
	Unrestricted	Restricted	Total
	£	£	£
Moore Kingston Smith LLP (& related group entities) donations	20,000	20,000	40,000
Fundraising & donations	21,358	245,177	266,535
Gift Aid	237	2,015	2,252
	<u>41,595</u>	<u>267,192</u>	<u>308,787</u>

Moore Kingston Smith Community Foundation
Notes to the Financial Statements (continued)
For the year ended 30 April 2023

3. Charitable activities	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Total £
<i>Payments made:</i>				
Moore Ukraine People	-	231,459	231,459	58,004
Moore Germany - Afghanistan Appeal	-	8,400	8,400	-
Moore Stephens - Kyiv support	-	16,447	16,447	-
Mind	18,258	-	18,258	5,406
Pride Sports	1,000	-	1,000	-
Homestart	-	-	-	500
Red Cross	-	-	-	500
Mata Amrit Centre	-	-	-	500
London Landmarks Half Marathon	-	-	-	1,000
Pride London	-	-	-	1,750
17th St Albans Scout Group	500	-	500	-
Amnesty International	1,000	-	1,000	-
Diabetes UK	1,000	-	1,000	-
Disasters & Emergency Committee (DEC)	5,670	-	5,670	-
Jackpot prize monies	1,000	-	1,000	-
Hospice in the Weald	2,000	-	2,000	-
Salvation Army	500	-	500	-
Mencap Hillingdon South	1,800	-	1,800	-
SSAFA	3,000	-	3,000	-
Unicef	1,000	-	1,000	-
Worshipful Company of Glass Sellers	1,000	-	1,000	-
Ukraine refugee support	8,710	-	8,710	-
Donations under £500*	4,203	-	4,203	350
<i>Matched funding:</i>				
Alzheimer's	1,200	-	-	-
Cancer Research	1,384	-	-	500
Redemmer Croydon Trust	2,450	-	-	-
MIND	45,239	-	-	6,879
Disasters Emergency Committee	-	-	-	1,095
Ukraine Fund	-	-	-	2,771
United Synagogue	1,200	-	-	-
One Cause	2,731	-	-	-
Macmillan Cancer	2,524	-	-	500
Antenatal Results	1,000	-	-	-
Matched funding under £1,000**	5,068	-	-	1,620
	62,796	-	62,796	13,365
Support costs (Note 4)	160	463	623	14
Governance costs (Note 5)	2,065	-	2,065	1,850
Fundraising costs	2,616	-	2,616	-
	<u>118,278</u>	<u>256,769</u>	<u>375,047</u>	<u>83,239</u>

* Donations under £500 were made to the following organisations: Action for Children, Brighton & Hove Reform Synagogue, LSPCC, Farleigh Hospice, Cystic Fibrosis, Henfield Scout Centre, Hillingdon MENCAP, Michael Charles Adams Memorial, Smart Works, Sports Aid and Women's Aid.

In the prior year, a £350 donation was made to YMCA East Surrey.

** Matched funding payments under £1,000 were made to the following organisations: 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, Centrepont, 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, Barnardo's, Islamic Relief, Comic Relief, Trumps Green, Dove House Hospice, PSP Foundation, EDHI International Foundation UK, Akhuwat UK Trust, Shahid Afridi Foundation UK, Indus Health Network UK and The Citizens Foundation (UK).

In the prior year, matched funding payments under £1,000 were made to the following organisations; NE Youth, Amy May Trust, Michael Sobell Hospice, SustFest Community Festival, and The Donkey Sanctuary.

Moore Kingston Smith Community Foundation
Notes to the Financial Statements (Continued)
For the year ended 30 April 2023

4. Support Costs	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Total £
Bank charges	14	463	477	14
SumUp Charges	146	-	146	-
	<u>160</u>	<u>463</u>	<u>623</u>	<u>14</u>

In the prior year, expenditure totalling £14 related to restricted funds.

5. Governance costs	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Total £
Fundraising Regulator fee	50	-	50	50
Independent Examiner's fee	1,980	-	1,980	1,800
ICO fee	35	-	35	-
	<u>2,065</u>	<u>-</u>	<u>2,065</u>	<u>1,850</u>

In the prior year, expenditure totalling £1,850 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	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Total £
Gift Aid recoverable	-	400	400	2,252

9. Creditors: Amounts falling due within one year

	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Total £
Accruals and deferred income	<u>2,062</u>	<u>-</u>	<u>2,062</u>	<u>1,883</u>

Moore Kingston Smith Community Foundation
Notes to the Financial Statements (Continued)
For the year ended 30 April 2023

10. Statement of Funds

	At 1 May 2022 £	Income £	Expenditure £	Balance at 30 April 2023 £
Unrestricted Fund	16,374	112,712	118,278	10,808
Restricted Fund - Ukraine Appeal	209,174	99,754	248,369	60,559
Restricted Fund - Afghanistan Appeal	-	8,400	8,400	-
	<u>225,548</u>	<u>220,866</u>	<u>375,047</u>	<u>71,367</u>

For the first period, the position was:

	At 12 April 2021 £	Income £	Expenditure £	Balance at 30 April 2022 £
Unrestricted Fund	-	43,195	26,821	16,374
Restricted Fund - Ukraine Appeal	-	267,192	58,018	209,174
	<u>-</u>	<u>310,387</u>	<u>84,839</u>	<u>225,548</u>

The Ukraine Restricted Fund was set up to help Moore Ukraine people, who have been displaced as a result of the war.

The Afghanistan Restricted Fund was set up to help Moore Afghanistan people, following the 2022 earthquake.

Analysis of Net Assets between funds

	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>

	2022 Unrestricted £	2022 Restricted £
Current Assets	18,257	209,174
Creditors: amounts falling due within one year	(1,883)	-
	<u>16,374</u>	<u>209,174</u>

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 2023.

12. Capital commitments

At 30 April 2023, the Foundation had no capital commitments.

13. Related party transactions

During the year, the Foundation received donations totalling £90,000 (2022: £40,000) from Moore Kingston Smith LLP and its related group entities.

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

Trustees Paul Samrah, Graham Tyler, Neil Finlayson, Timothy Stovold and Joanna Cosgrove are partners in Moore Kingston Smith LLP.