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Moore Kingston Smith Community Foundation

Trustees' Report and Unaudited Financial Statements

For the period ended 31 December 2025

Registered with FUNDRAISING REGULATOR

Charity Registration No. 1194068

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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) - resigned 31/12/2025 Neil Finlayson (Chair) Sophie Lord Victoria Pounder Timothy Stovold Graham Tyler - resigned 31/12/2025 Simon Booth Dionne Amoo Joanna Cosgrove Andrew Williamson (appointed 30 April 2025) Alexis Goldstein (appointed 1/11/2025 & resigned 30/4/2026) Christopher McClenahan (appointed 1/11/2025)
Principal Office	9 Appold Street London EC2A 2AP
Independent Examiner	Price Bailey LLP Tennyson House Cambridge Business Park Cambridge CB4 0WZ
Bankers	HSBC UK 69 Pall Mall London SW1Y 5EY

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Moore Kingston Smith Community Foundation
Report of the Trustees
Period ended 31 December 2025

The Trustees present their report with the financial statements of the Charity for period ended 31 December 2025.

The financial statements comply with the Charities Act 2011, governing document of the 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), principal office 9 Appold Street, London, EC2A 2AP.

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) - resigned 31/12/2025
Neil Finlayson (Chair)
Sophie Lord
Victoria Pounder
Timothy Stovold
Graham Tyler - resigned 31/12/2025
Simon Booth
Dionne Amoo
Joanna Cosgrove
Andrew Williamson (appointed 30 April 2025)
Alexis Goldstein (appointed 1/11/2025 & resigned 30/4/2026)
Christopher McClenahan (appointed 1/11/2025)

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. 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 all its people an extra day of paid leave to use for a volunteering venture, supporting them to contribute to causes they are passionate about.

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Moore Kingston Smith Community Foundation
Report of the Trustees
Period ended 31 December 2025

Achievements and performance highlights:

Supporting Ukrainian refugees

Since mid-March 2022, the Moore Kingston Smith Community Foundation has accepted donations from individuals and member firms across the Moore Global network. We currently hold a restricted fund of £17,242 for the benefit of people within the Ukrainian member firm in the Moore Global Network. The Foundation continued to make financial contributions to Moore Kingston Smith people who have generously taken in Ukrainian refugees into their homes, and this programme came to an end during the period following the conclusion of the support arrangements.

Volunteering programme

Moore Kingston Smith people are entitled to two volunteering days per year. One is for a joint event with their team, and a second day can be taken to support a cause important to them as an individual.

In July 2025, 67 colleagues from the West End office volunteered to spend a full day at Haggerston Park and Hackney City Farm in collaboration with Hackney Council. Their activities included mulching, painting and other maintenance work generally contributing to the park's upkeep.

In August 2025, the Heathrow Office team returned to do another full day volunteering at Mencap Hillingdon. The team undertook garden tidying, painting and various maintenance jobs to enhance the centre for its users and support Mencap's community work.

Summer Party Raffle

In June 2025 we held our annual summer party to celebrate, connect and thank our incredible Moore Kingston Smith team for their hard work. Together we enjoyed great food, music, dancing and a funfair. A raffle raised £7,500 for two wonderful charities Ovacome and Sussex Heart Charity - in memory of two much valued colleagues.

Christmas present donations

In December 2025, 118 generous colleagues chose to donate to St Giles instead of receiving a Christmas gift from the firm. This initiative resulted in a total donation of £3,540 to the charity.

Ongoing match funding

Throughout the year, the Foundation continued its match-funding programme. Sponsorship monies raised by the firm's people for any registered charity are matched, enabling individuals to amplify their support for their chosen causes. The Foundation match-funded a total of £39,396 across several charities, including Breast Cancer Now, Myeloma UK, Parkinsons Disease Society UK, Nordoff and Robbins Music Therapy and many more.

Financial Review

The charity funds its activities through corporate and individual donations.

Total Unrestricted income for the period was £43,489 and total expenditure was £69,640. The charity has an Unrestricted surplus of £2,784 to carry forward.

As at 31 December 2025, the Foundation held £17,246 (Apr 2025: £17,659) within its Restricted Ukraine Fund, with the purpose of assisting the people of our Ukraine member network to assist with their temporary relocation and associated expenses.

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At 31 December 2025, the Foundation held £nil (Apr 2025: £1,194) within its Restricted St Giles Fund, with £14,944 (Apr 2025: £26,820) being paid over to St Giles to assist with their charitable activities.

Total Restricted income for the period was £4 and total expenditure was £1,611. The charity has a Restricted surplus of £18,853 to carry forward.

Reserves Policy

Unrestricted reserves carried forward at 31 December 2025 totalled £2,784, 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.

Charity Partnership

The successful partnership with St Giles came to an end on 31 December 2025. For almost three years the relationship helped Moore Kingston Smith contribute to long-lasting sustainable change and support for young people and adults across the UK.

During the partnership the Community Foundation raised £134,000 for St Giles across many initiatives, including donations, fundraising, and supporting its organisational strategy and helping their teams to develop ESG reporting data, while Moore Kingston Smith People got involved with employment workshops, St Giles Pantry, mentoring, and going on the frontline with the charity's clients.

Plans for Future Periods

In December 2025, Dementia UK was selected following a firmwide vote, as our new charity partner for the next three years. The organisation supports families affected by dementia, an issue that matters deeply to us and aligns closely to the firm's commitment to wellbeing.

We have several events planned for 2026 to raise funds for our new Charity Partner Dementia UK. We now have a network of Charity Champions to support the Foundation and Charity Committee across our offices who organise fundraising activities throughout the year.

Sporting September 2026

In September, MKS people are taking part in four sporting fundraising events in favour of Dementia UK. There is something for everyone. The month starts with a gentle 5k run organised by the running club. We then move on to a week of skydiving for Demetia UK skydive week, on Friday 11 September there is the Action Challenge Moonlight 10k walk. Finally on Sunday 13 September our Trustee Jo Cosgrove is taking part in the Great North Run.

London Landmarks Half Marathon April 2027

After the continued success of 2026's LLHM, which saw around 100 of the firms' people taking part in either the marathon or volunteering at the cheer station, Moore Kingston Smith is already signed up to take part in the 2027 event to raise more funds for Tommy's.

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Moore Kingston Smith Community Foundation
Report of the Trustees (continued)
For the period ended 31 December 2025

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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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:

Signed by:
Finlayson
EB08E655A4B2413...
Neil Finlayson
Chair

Date: 28/10/2026

Signed by:
Joanna Cosgrove
D7CAD9B216BA4FF...
Joanna Cosgrove
Trustee

Date: 22/10/2026

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Independent Examiner's Report to the Trustees of Moore Kingston Smith Community Foundation for the period ended 31 December 2025

I report to the Trustees on my examination of the accounts of Moore Kingston Smith Community Foundation for the 8 month period ended 31 December 2025 which are set out on pages 7 to 15.

Responsibilities and basis of report

Your attention is to drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

We understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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.

Signed by:

Shaun Jordan

FA01E0E0D77647E...

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

Tennyson House
Cambridge Business Park
Cambridge
CB4 0WZ

Date: 28/10/2026

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Moore Kingston Smith Community Foundation
Statement of Financial Activities
For the 8 months ended 31 December 2025

	Notes	8 months Dec-2025 Unrestricted Funds	8 months Dec-2025 Restricted Funds	8 months Dec-2025 Total	Year-ended Apr-2025 Total
		£	£	£	£
Income from:					
Grants and donations	**2**	43,489	4	43,493	147,296
Expenditure on:					
Charitable activities	**3**	69,640	1,611	71,251	149,548
Net expenditure for the period/year					
Net Movement in Funds		(26,151)	(1,607)	(27,758)	(2,252)
Reconciliation of Funds:					
Total Funds brought forward	**10**	28,935	18,853	47,788	50,040
Total Funds carried forward	**10**	2,784	17,246	20,030	47,788

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 9 to 15 form part of these financial statements.

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Moore Kingston Smith Community Foundation
Balance Sheet
As at 31 December 2025

	Notes	Dec-25 £	Apr-2025 £
Current Assets			
Debtors	**8**	-	1,439
Cash at bank and in hand		22,130	53,270
		22,130	54,709
Creditors			
Amounts falling due within one year	**9**	(2,100)	(6,921)
Total Net Current Assets		20,030	47,788
Funds of the Charity			
Unrestricted Funds	**10**	2,784	28,935
Restricted Funds	**10**	17,246	18,853
Total Charity Funds		20,030	47,788

Approved by the Trustees and authorised for issue on 22/10/2026 2026

Signed on their behalf by:

Signed by:
Finlayson
EB08E655A4B2413...
Neil Finlayson
Chair and Trustee

Signed by:
Joanna Cosgrove
D7CAD9B216BA4FF...
Joanna Cosgrove
Trustee

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Moore Kingston Smith Community Foundation
Notes to the Financial Statements
For the period ended 31 December 2025

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 9 Appold Street, London, EC2A 2AP.

1.1 Basis of preparation
The financial statements have been prepared in accordance with the relevant version of the 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) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Accounting Practice.

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 relevant version of the 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) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The current reporting period covers the eight months ended 31 December 2025, following a change in the Company's financial year end from 30 April to 31 December to align it with the wider Group's year end. The comparative figures relate to the year ended 30 April 2025 and therefore cover a 12-month period. As a result, they are not directly comparable with the current period's figures.

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.

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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.

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 CIO'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.

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Moore Kingston Smith Community Foundation
Notes to the Financial Statements (continued)
For the period ended 31 December 2025

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.

Transactions 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

	Dec-25 Unrestricted	Dec-25 Restricted	Dec-25 Total
	£	£	£
Moore Kingston Smith LLP (& related group	25,000	-	25,000
Fundraising & donations	18,489	4	18,493
	43,489	4	43,493

	Apr-2025 Unrestricted	Apr-2025 Restricted	Apr-25 Total
	£	£	£
Moore Kingston Smith LLP (& related group	75,000	-	75,000
Fundraising & donations	14,449	57,547	71,996
Gifts in Kind	300	-	300
	89,749	57,547	147,296

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Moore Kingston Smith Community Foundation
Notes to the Financial Statements (continued)
For the period ended 31 December 2025

3. Charitable activities	Dec-25 Unrestricted £	Dec-25 Restricted £	Dec-25 Total £	Apr-25 Total £
Donations and Payments made:				
Alzheimers Research UK	-	-	-	500
Arthritis Action	-	-	-	500
Donated items to other charities	-	-	-	-
Donated items to St Giles	-	-	-	300
Donations under £500*	-	-	-	550
International Treedom	3,240	-	3,240	3,240
Medical Life Lines Ukraine	-	417	417	22,010
Moore Ukraine People	-	-	-	38,261
Ovacome	3,750	-	3,750	-
St. Elizabeth Hospice	-	-	-	2,000
St. Giles	13,750	1,194	14,944	23,828
Sussex Heart	3,750	-	3,750	-
Ukraine Refugee Support	900	-	900	4,650
Matched funding:				
Alma Primary	2,000	-	2,000	-
Alzheimer's Society	-	-	-	1,851
Berkeley Ensemble	-	-	-	1,450
Blood Cancer UK Research	-	-	-	2,500
Blue Cross	-	-	-	1,000
Breast Cancer Now	2,668	-	2,668	3,998
CALM	-	-	-	1,990
Cancer Research UK	1,956	-	1,956	-
Cat Protection League	-	-	-	1,000
Chrysalis Club	2,500	-	2,500	-
Dementia UK	1,709	-	1,709	1,591
Eastbourne College Bursaries Fund	-	-	-	2,500
Friends of Brooklands School	1,600	-	1,600	-
Friends of Cancer Centre	3,600	-	3,600	-
Georgia's Gift	-	-	-	1,750
Great Ormond Street Hospital Children's Charity	-	-	-	1,800
Heart of Kent Hospice	1,810	-	1,810	-
KIDNEY CARE	2,500	-	2,500	-
Marie Curie	-	-	-	2,500
Matched funding under £1,000**	8,479	-	8,479	10,059
Myeloma UK	3,349	-	3,349	-
Nordoff-Robbins Music Therapy	1,810	-	1,810	-
Parkinson's Disease Society of UK	1,475	-	1,475	-
Phyllis Tuckwell Memorial Hospice Ltd	1,440	-	1,440	-
Redeemer Croydon Trust	2,500	-	2,500	2,400
The Salvation Army	-	-	-	5,000
		-	-	-
Fundraising costs	2,000	-	2,000	9,917
Governance costs (Note 5)	2,160	-	2,160	2,207
Support costs (Note 4)	694	-	694	196
	69,640	1,611	71,251	149,548

Charitable activities - Unrestricted (Continued)

*No donations under £500 were made in the period.

In the prior year, donations under £500 were made to: Social Mobility Panel - Making The Leap, DENS Foodbank, St Matthews Redhill Foodbank.

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**Matched funding payments under £1,000 were made to the following organisations: Alzheimer's Research UK, Blood Cancer UK, British Red Cross, Centrepoint, CLIC Sargent Cancer Care for Children, Community Security Trust, Dementia UK, DENS: Helping Rebuild Lives, Dons Local Action Group, Elsie Buckley Trust, HCR Hewitson Charity, Heart of Kent Hospice, Helping Herts Homeless, Macmillan Cancer, Magen David Adom UK, National Deaf Children's Society, Pippa's Army, Place2Be Friends, Project Seed Ltd, Shelter, South Hillingdon Society for Mentally Handicapped Children, Sunbury Cricket Club, Sussex Heart Charity, The Royal Parks, The Woodland Trust, WeldMar Hospice, Weybridge Male Voice Choir.

In the prior year, matched funding payments under £1,000 were made to: AFC Wimbledon Foundation, Against Malaria, BBC Children in Need, Breast Cancer UK, British Heart Foundation, Cancer Research UK, Carers Trust, Chai Cancer Care, Charlie Waller, Citizens Foundation, Comic Relief, Crisis UK, Cystic Fibrosis, ELHAP, Find Your Feet, Hearing Dogs, Lady Fatemah Charitable Trust, Little Lady Locks, MacMillan Cancer Support, MDA, Medical Aid for Palestine, Mentivity House, MIND, Movember Europe, Muslim Hands, Pancreatic Cancer UK, Project Seed, Samaritans, SOS Children, St. Clare Hospice Care Trust, Tetbury Parochial Church Council, Tommy's, United Jewish Israel Appeal.

In the prior year, expenditure totalling £86,091 related to Restricted Funds.

4. Support Costs

	Dec-25 Unrestricted £	Dec-25 Restricted £	Dec-25 Total £	Apr-2025 Total £
Bank & Sum Up charges	694	-	694	196

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

5. Governance costs

	Dec-25 Unrestricted £	Dec-25 Restricted £	Dec-25 Total £	Apr-2025 Total £
Fundraising Regulator fee	60	-	60	60
Independent Examiner's fee	2,100	-	2,100	2,100
ICO fee	-	-	-	47
	2,160	-	2,160	2,207

In the prior year, expenditure totalling £2,207 related to unrestricted funds.

6. Trustee Remuneration

The charity has nine trustees. No trustee received any remuneration or reimbursement of expenses during the period.

7. Staff costs

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

8. Debtors

	Dec-25 Unrestricted £	Dec-25 Restricted £	Dec-25 Total £	Apr-2025 Total £
Gift Aid recoverable and other income	-	-	-	1,439

9. Creditors: Amounts falling due within one year

	Dec-25 Unrestricted £	Dec-25 Restricted £	Dec-25 Total £	Apr-2025 Total £
Accruals and deferred income	2,100	-	2,100	6,921

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10. Statement of Funds

	Dec-25 Unrestricted Fund £	Apr-2025 Unrestricted Fund £
At 1 May 2025	28,935	2,643
Income	43,489	89,749
Expenditure	(69,640)	(63,457)
Balance at 31 Dec 2025	2,784	28,935

	Dec-25 Restricted Fund - Ukraine Appeal £	Dec-25 Restricted Funds - Ukraine Ambulance Appeal £	Dec-25 Restricted Funds - St Giles £	Dec-25 Restricted Funds - Total £
At 1 May 2025	17,242	417	1,194	18,853
Income	-	4	-	4
Expenditure	-	(417)	(1,194)	(1,611)
Balance at 31 Dec 2025	17,242	4	-	17,246

For the comparative period, the position was:

	Apr-2025 Restricted Fund - Ukraine Appeal £	Apr-2025 Restricted funds - Ukraine Ambulance Appeal £	Apr-2025 Restricted Funds - St Giles £	Apr-2025 Restricted funds - Total £
At 1 May 2024	47,397	-	-	47,397
Income	8,106	21,427	28,014	57,547
Expenditure	(38,261)	(21,010)	(26,820)	(86,091)
Balance at 30 April 2025	17,242	417	1,194	18,853

Restricted Funds

- Ukraine fund - Funds donated and distributed specifically to help Moore Ukraine people, who have been displaced as a result of the war.
- St Giles - Monies specifically collected for and distributed to St Giles.
- Ukraine Ambulance fund - Monies specifically collected for and distributed to Medical Life Lines Ukraine (MLLU)

Analysis of Net Assets between Funds

	Dec-25 Unrestricted £	Dec-25 Restricted £
Current Assets	4,884	17,246
Creditors: Amounts falling due within one year	(2,100)	-
	2,784	17,246

	Apr-2025 Unrestricted £	Apr-2025 Restricted £
Current Assets	35,856	18,853
Creditors: Amounts falling due within one year	(6,921)	-
	28,935	18,853

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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 period ended 31 December 2025.

12. Capital commitments

At 31 December 2025, the Foundation had no capital commitments.

13. Related party transactions

During the period, the Foundation received donations totalling £25,000 (30 April 2025: £75,000) 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 identified in the period.

The charity identifies related parties through trustee and relevant personnel declarations. Trustees are related parties; MKS LLP employees are treated as related parties where they meet the applicable criteria, rather than solely by virtue of their employment.Trustees Graham Tyler, Neil Finlayson, Timothy Stovold, Andrew Williamson 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.