

# Lee Chapel Multi Academy Trust

Post-Audit Management Report  
Year Ended 31 August 2023

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# Post-Audit Management Report – Lee Chapel Multi Academy Trust

We have completed the audit of Lee Chapel Multi Academy Trust for the year ended 31 August 2023 and we expect to issue an unqualified audit opinion.

We have also completed the limited assurance regularity work for the Trust's year ended 31 August 2023 and we expect to issue an unmodified report.

This report covers the findings from our audit, the scope of which was communicated to you prior to commencing the work. It includes some recommendations for improving the accounting and internal control systems as well as highlighting some future developments that may be of interest to the board.

We hope that the recommendations are practical and are able to be implemented. We would be grateful if you could discuss the points as a board and will welcome a written response. Please extend our thanks to Ann Burrows and the finance teams at all the schools for all their help with the audit.

If you have any concerns or questions arising from this report, please contact James Cross or Alfie King.

Yours faithfully,

Moore Kingston Smith LLP

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This report has been prepared for the sole use of the board of Lee Chapel Multi Academy Trust and must not be shown to any third parties without our prior consent. No responsibility is accepted by Moore Kingston Smith LLP towards any third party acting or refraining from action as a result of this report.

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## Audit Approach - Risks

As outlined in our audit scoping report, our audit approach is based on an assessment of the audit risk relevant to the individual financial statement areas. Areas of risk are categorised according to their susceptibility to material misstatement, whether through complexity of transactions or accounting treatment. For each area we calculated a level of testing and review sufficient to give comfort that the financial statements are free from material misstatement.

The following table lists any risks identified at the planning stage and during the course of the audit, our approach to mitigate the risk and our conclusions from completing this work.

Risk	Audit Approach	Results
<b>Revenue recognition</b> There is a risk that income has not been recognised in the correct period or correctly accounted for.	We have designed tests to ensure that the cut-off for income is correct and that we review any late adjustments to income. We will also agree income to supporting documentation on a sample basis, as well as carry out an analytical review.	From the sample selected for testing we have not identified any instances of income being incorrectly recognised, except for the pupil premium accrued income in The Phoenix Primary School as stated on page 9.
<b>Management Override</b> Management has the ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively.	We will review journals posted in the year for unauthorised or unusual adjustments.	From the testing completed, no instances of management override have been noted.

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## Audit approach – Risks (continued)

Risk	Audit Approach	Results
<p><b>Fund allocation</b> Income and expenditure allocation should be accurate, and any transfer of funds should have the appropriate authority.</p>	<p>We will review the allocation of funds to confirm allocations and transfers have been made in accordance with regulation and your internal policies and procedures.</p>	<p>No material misallocations were identified from our testing conducted.</p>
<p><b>Capital expenditure and cut-off</b> There has been significant building work undertaken during the year and there is a risk that new assets could be incorrectly valued or the amounts capitalised have been incorrectly classified.</p>	<p>We will agree capital expenditure to supporting documentation and review additions to ensure the assets are disclosed within the correct asset categories.</p>	<p>No material valuation or cut-off issues have been noted from our testing performed on fixed assets.</p>
<p><b>LGPS Pension Scheme</b> As a member of the local government pension scheme, the academy is required to account for the defined benefit asset/liability in line with accounting convention. There is a risk of misstatement arising from the omission of staff members on transfer from different local authorities.</p> <p>There is potential impact in particular from the 2019 triennial LGPS valuation and recent judgements on McCloud and GMP cases which may have an impact on FRS 102 valuations.</p>	<p>We will obtain a third party actuarial report and review the assumptions made. We will also vouch employer contributions to underlying payroll records and discuss with management any omissions.</p>	<p>From our testing conducted the defined benefit liability is materially correct in the financial statements.</p>

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## Significant findings from the audit

We are required under International Standards on Auditing to request you to correct all misstatements identified during our audit, with the exception of those that are clearly trivial.

### **Corrected misstatements and reclassifications**

Included in this report are the corrected misstatements identified during the course of our audit work which have been discussed and agreed with you. There were no uncorrected misstatements other than those that might be considered to be trivial.

### **Observations concerning the operation of the accounting and control systems**

We detail in the next section other matters concerning the operation of the accounting and control systems that we consider should be brought to your attention, which were identified during the course of our audit and limited assurance regularity work. Each of these observations has been given a risk rating around the potential impact of the issue identified and includes management responses.

Due to the nature of an audit and limited assurance assignment, we may not have identified all weaknesses within the accounting and internal control systems which may exist and the contents of this section of our letter and any items disclosed in this report should not therefore be taken as a comprehensive list of such weaknesses.

### **Management Representation Letter**

A draft of our proposed management representation letter has been sent to you under separate cover. All of the matters included in this letter on which we seek the Governors' formal confirmation are in respect of routine matters, except for the following:-

- Point 14 which relates to the valuation of the pension scheme.
- Point 15 which confirms there are no issues with the leasehold and buildings in relation to the RACC.

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## Significant findings from the audit (continued)

### Significant Matters

#### Pension Scheme Valuations

The financial statements this year follow updated valuations for the Teachers Pension Scheme (as at 31 March 2020) , and the Local Government Pension Schemes (as at 31 March 2022).

#### *Teachers Pensions*

The latest actuarial valuation of the TPS affecting contributions during the year was carried out as at 31 March 2020. The valuation report was published by the Department for Education on 26 October 2023. The key elements of the valuation are:

- employer contribution rates set at 28.68% of pensionable pay (including a 0.08% employer administration levy)
- total scheme liabilities (pensions currently in payment and the estimated cost of future benefits) for service to the effective date of £262,000 million, and notional assets (estimated future contributions together with the notional investments held at the valuation date) of £222,200 million giving a notional past service deficit of £39,800 million
- the SCAPE (Superannuation Contributions Adjusted for Past Experience) rate, set by HMT, is used to determine the notional investment return. The current SCAPE rate is based on OBR's forecast for long-term GDP growth. The current SCAPE rate is 1.7% above the rate of CPI.

The valuation result is due to be implemented from 1 April 2024.

#### *LGPS*

The ultimate responsibility for setting the assumptions is that of the academy trust, as the employer, however each year the LGPS actuary proposes a standard set of assumptions as part of the valuation exercise, using their expert opinion, and which comply with the accounting requirements. The academy trust has, in practice with most employers, adopted the recommended actuarial assumptions.

One of the key assumptions is the discount rate, which is the estimated rate of long-term investment returns. This year the discount rate of 5.3% is higher than the rate of 4.25% used in the prior year as the bond yield at 31 August 2023 is higher at all terms than at 31 August 2022. Since a higher discount rate means the present value of liabilities is lower, this results in lower overall net liabilities.

Demographic assumptions have been adopted in line with those used in the most recent actuarial valuation as at 31 March 2022, with the exception of an update of the CMI 'Continuous Mortality Investigation' projection model, which has been based on the more recently published updated standard mortality projections model 'CMI\_2022', which has been used as the basis for mortality assumptions. Updating the future improvements model to the CMI 2022 model has reduced assumed life expectancies which results in an improve to the balance sheet position.

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## Regularity Conclusion

In addition to our audit opinion we are also required to perform a limited assurance engagement, reporting to both you and to the Education and Skills Funding Agency (ESFA).

A limited assurance engagement is more limited in scope than a reasonable assurance engagement and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in a reasonable assurance engagement. Accordingly, we do not express a positive opinion.

Our engagement includes examination, on a test basis, of evidence relevant to the regularity and propriety of the academy trust's income and expenditure. The work undertaken is detailed in our Independent Reporting Accountant's Assurance Report on Regularity.

### Areas under review

Our regularity opinion was formed from conclusions formed under the following headings:

- Delegated authorities – consideration and review of any transactions requiring prior and written approval from the Secretary of State and disclosure in the financial statements.
- Transactions with connected parties – consideration and review of connected party transactions, ensuring they took place at no more than “cost”.
- Governance – review of budgeting procedures and consideration of instances of irregular activities.

- Internal control – review of authorisation procedures; tendering procedures; legitimacy of expense claims; compliance with grant terms.
- Procurement – identify policies, review their effectiveness and test their operation.
- Income – consider if specialist grants have been spent as the purposes intended.

### Findings relating to regularity

We detail in Section 4 those matters concerning the operation of the accounting and control systems that we consider should be brought to your attention, which were identified during the course of our audit and limited assurance regularity work. Each of these observations has been given a risk rating around the potential impact of the issue identified.

There were no issues noted relating to regularity.

### Management Representation Letter

A draft of our proposed management representation letter in respect of the regularity engagement has been sent to you under separate cover. All of the matters included in this letter on which we seek the Trustees' formal confirmation are in respect of routine matters.

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## Operating of the accounting and internal control system

We are required to report to you in writing significant deficiencies in the internal control environment that we have identified during the course of our audit. These matters are limited to those which we have concluded are of sufficient importance to be reported to you. Our audit cannot necessarily be expected to disclose all matters that may be of interest to you and, as a result, the matters reported may not be the only ones which exist. As part of our work, we considered internal controls relevant to the preparation of the financial statements such that we were able to design appropriate audit procedures. This work was not for the purpose of expressing an opinion on the effectiveness of internal control.

We have categorised the internal deficiencies noted via a colour-scale rating system, the key to which is as follows:



### **HIGH**

Issues where there is a risk of significant financial impact on the business that must be addressed immediately.



### **MEDIUM**

Issues where there is a risk of moderate financial impact on the business, such as a control failure or the absence of a control in an area of moderate risk. These should be addressed soon.



### **LOW**

Issues that relate to minor control deficiencies or enhancements in control efficiency. These should be addressed within an agreed timescale.

## Operating of the accounting and internal control system

Current year observation	Risk	Auditor Recommendation	Management Response
<b>Northlands</b>			
<p><b>Bank reconciliation</b> It was noted that ACCESS did not factor in a cancelled cheque of £652 in the bank reconciliation.</p>	<p>●</p>	<p>We are aware this is being queried with ACCESS.</p> <p>Whilst these items are immaterial, we would recommend that bank reconciliations are performed and reviewed on a monthly basis and all reconciling items followed-up for explanation to ensure that any erroneous transactions are identified on a timely basis.</p>	<p>Noted and amended.</p>
<b>Lee Chapel</b>			
<p><b>Split of fixed asset additions</b> We note there is a difference of £16,340 between the split of additions in the year between leasehold land and buildings and the furniture and equipment for Lee Chapel.</p>	<p>●</p>	<p>We recommend a termly or quarterly reconciliation between the fixed asset register and the nominal ledger is completed, with any variances investigated.</p>	<p>Noted. The fixed asset register was correct including depreciation but it was noticed that they were processed using the incorrect ledger code on ACCESS when invoiced.</p>

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## Sector updates

### Academy Trust Handbook 2023

Academies minister Baroness Barran said the Academy Trust Handbook 2023, in force from 1 September 2023 is “clearer and more concise” to “provide more clarity on the requirements of academy trusts”.

There are a few key changes of note including:

- The previous handbook said the governing board should identify the skills and experience it needs including financial knowledge. It now reads that they should have “sufficient” financial knowledge. This should also be addressed for other committees they have.

- DfE “emphasis the importance and value” of good estates safety and management.

- DfE has added in detail on electric vehicle salary sacrifice schemes.

Trusts do not need ESFA approval where “no liability falls on the trust if an employee does not fulfill their contractual obligations with the scheme provider”.

But for “other types” of EV salary sacrifice schemes – or where the trust is under a notice to improve – prior ESFA approval must be obtained. Indemnities – an academy trust will be able to enter into indemnities which are in the normal course of business without seeking approval.

- The threshold for obtaining the ESFA’s permission for related party transaction contracts has risen from £20,000 to £40,000.

But this approval does not apply now for contracts for supply of goods or services by state-funded schools, colleges, universities, schools which are sponsors of the academy trust.

The exception does not apply to transactions with a subsidiary of the related party.

The handbook no longer includes a schedule of the ‘musts’ as these have now been published in the format of a separate checklist. This can be found: [https://assets.publishing.service.gov.uk/media/64a52499c531eb001364fe67/A\\_TH\\_Schedule\\_of\\_Musts\\_2023.xlsx](https://assets.publishing.service.gov.uk/media/64a52499c531eb001364fe67/A_TH_Schedule_of_Musts_2023.xlsx)

This summarises the key requirements and all accounting officers, chief financial officers and trustees should read this as a minimum. Although it should not be used as a substitute for reading the full handbook, the summary is a good starting point for an approach to any trust’s governance arrangements and can serve as a useful tool for periodic reviews of the wider governance environment.

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## Sector updates (continued)

### Cyber security

Cyber security is increasingly important in the sector with recent high-level incidents which have again highlighted the need for schools to ensure that they are prepared in case they are impacted by a cyber incident.

In April 2023 the Department for Science, Innovation and Technology published research which reported that 24% of charities experienced a cyber-attach in the last 12 months.

The National Cyber Security Centre (NCSC) and the London Grid for Learning (LGfL)'s Schools Audit 2022 published this year was based on a survey of 805 schools in 2022. It found that:

- 73% of respondents had experienced fraudulent e-mails sent to staff, or staff directed to fraudulent websites
- 26% experienced people impersonating school e-mails
- Only 55% of respondents said yes to "Have any of your non-IT staff received cybersecurity training?"
- Only 46% of respondents were aware of the NCSC free cyber security training available for school staff

The ESFA cyber crime and cyber security guidance was updated in June 2023 and can be found:

<https://www.gov.uk/government/publications/indicators-of-potential-fraud-learning-institutions/guide-on-cyber-crime-and-cyber-security-for-education-providers>

This includes:

- Guidance on training and mitigations
- Strategic questions to engage with suppliers who are relied upon for protection and recovery from cyber attacks
- Self-assessment questions to assess cyber security practices in place.

Although the department updated its Risk Protection Arrangement (RPA) to include cyber cover as of 1 September 2022, there are 4 conditions that need to be met to ensure your school is covered by this. The school must:

1. Have offline backups
2. Make sure all employees or governors who have access to the school's information technology system undertake NCSC Cyber Security training
3. Register with Police CyberAlarm
4. Have a Cyber Response Plan in place

**It's vital that academy trusts review and assess their cyber security systems in place.**

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## Sector updates

### School Safeguarding Guidance

The new school safeguarding guidance in force from 1 September 2023 emphasises online safety duties after a coroner questioned the department's previous safeguarding guidelines, and some of the changes include:

- Governing bodies and proprietors should ensure all staff undergo safeguarding and child protection training.
- Appropriate filtering and monitoring on school devices and networks should be reflected in the school's child protection policy.
- Schools should review filtering and monitoring provision at least annually.
- The DfE published new guidelines for schools on "Meeting digital and technology standards in schools and colleges" in March and states governing bodies and proprietors should assign a member of the senior leadership team and a governor to be responsible for ensuring the standards are met.
- Senior leadership teams are responsible for procuring filtering and monitoring systems, documenting decisions on what is blocked or allowed and why, reviewing the effectiveness of their provision and overseeing reports.
- Designated safeguarding leads should take lead responsibility for filtering and monitoring reports, safeguarding concerns and checks to systems./
- Schools should tell shortlisted candidates for jobs that "online searches may be done as part of due diligence checks".

The guidance can be found in full:

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/1181955/Keeping\\_children\\_safe\\_in\\_education\\_2023.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1181955/Keeping_children_safe_in_education_2023.pdf)

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## Sector updates (continued)

### Trust Quality Descriptions

In July 2023 the DfE formally published its Trust Quality Descriptions, which Ministers say represent “a clear and ambitious vision for the academies sector.”

The five pillars of quality for multi-academy trusts are:

1. High-Quality and Inclusive Education
2. School Improvement
3. Workforce
4. Finance and Operations
5. Governance and Leadership

Each pillar contains a number of themes to provide greater clarity for the sector in defining the outcomes the DfE wants academy trusts to achieve.

These can be found:

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/1168190/Annex\\_A\\_-\\_Trust\\_Quality\\_Descriptions\\_July\\_2023\\_.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1168190/Annex_A_-_Trust_Quality_Descriptions_July_2023_.pdf)

### Trust Websites

The DfE publishes guidance on what academy trusts must or should publish on their websites, where should identifies minimum good practice trusts should apply. This is a useful tool which should be periodically reviewed. Changes this year include:

- Clarity on School Uniform policy requirements
- Clarity on School Opening Hours disclosure best practice
- New guidance regarding diversity as follows:

We encourage academy trust boards to collect and publish diversity data about the board and any local committees. Information should be widely accessible to members of the school community and the public. Board members can opt out of sharing their information, including protected characteristics, at any given time, including after publication.

Full details are available at: <https://www.gov.uk/guidance/what-academies-free-schools-and-colleges-should-publish-online>

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## Sector updates (continued)

### Useful Factsheets from the ESFA

The ESFA have added to their list of helpful factsheets to support the academy sector in applying good practice in their financial management and assurance. These guides aim to provide suggestions about best practice, and whilst they do not replace or modify any requirements set out in the ESFA's [Academy Trust Handbook](#) (ATH) and the [Academies Accounts Direction](#) (AAD), these guides are recommended to be circulated to your academy trust's trustees, Chief Financial Officer, finance team and Accounting Officers to prompt useful dialogue around your academy's position.

The factsheets include useful discussions on the following topics:

#### Streamlined Energy and Carbon Reporting (SECR) - updated

- Information regarding new reporting requirements in this area for large companies using 40,000kWh per annum.

#### Operating an academy trust as a going concern

- What is meant by going concern?
- Accounting and auditing requirements
- Integrating short term and longer term financial planning and monitoring
- Challenging financial information provided by CFOs

#### Academy trust deficit recovery

- Do we need to be concerned about in-year deficit?
- How realistic is it to turn things around in-year?
- Actions for balancing the budget

#### Academy trust risk management

- What is risk management?
- Steps to developing a risk management process
- Common pitfalls

#### Leasing guidance for academy trusts

- Making the decision to lease and the leasing process
- What type of lease is right for our school?

#### Academy trust management accounting

- Regulatory obligations
- Steps to take when producing management accounts
- Format of monthly management accounts

#### Internal scrutiny in academy trusts

- Internal scrutiny options
- Reporting the findings

#### Tendering 'jargon busting' guide

- Guide to common words and phrases used during tenders

#### External audit

- Procurement, preparation, and management reports

Factsheets can be found on

<https://www.gov.uk/government/publications/academy-trust-financial-management-good-practice-guides>

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## Sector updates (continued)

### Useful links

There are a number of other links which the Governors and senior leadership might find useful and some of these are listed below:

What academies must and should publish online

<https://www.gov.uk/guidance/what-academies-free-schools-and-colleges-should-publish-online>

Cyber crime and cyber security guide for education providers

<https://www.gov.uk/government/publications/indicators-of-potential-fraud-learning-institutions/guide-on-cyber-crime-and-cyber-security-for-education-providers>

Guide to reducing fraud

<https://www.gov.uk/guidance/academies-guide-to-reducing-any-risk-of-financial-irregularities>

Information, tools, training and guidance to help schools and multi-academy trusts with financial planning and resource management

<https://www.gov.uk/government/collections/schools-financial-health-and-efficiency>

Key questions to help schools manage their resources and money efficiently.

<https://www.gov.uk/guidance/schools-financial-efficiency-top-10-planning-checks-for-governors>

ESFA and the Institute of Schools Business Leadership (ISBL) library of policy documents, templates and other resources.

<https://www.isbl.org.uk/good-practice-library/>

Academy Trust Handbook ESFA summary of 'musts':

[https://assets.publishing.service.gov.uk/media/64a52499c531eb001364fe67/ATH\\_Schedule\\_of\\_Musts\\_2023.xlsx](https://assets.publishing.service.gov.uk/media/64a52499c531eb001364fe67/ATH_Schedule_of_Musts_2023.xlsx)

School Safeguarding Guidance

<https://www.gov.uk/government/publications/keeping-children-safe-in-education--2>

ESFA weekly updates

<https://www.gov.uk/government/collections/esfa-update>

## Corrected material misstatements and reclassifications

Description	Balance sheet		SoFA		Effect on Net Surplus (Dr)/Cr
	Dr	Cr	Dr	Cr	
<b>Draft surplus</b>					4,438,000
<b><u>PPS</u></b>					
Accrued Income	14,909				
Pupil premium income – Phoenix Primary School				14,909	
<i><b>Being the correction of an accrued income item</b></i>					14,909
Restricted fixed asset fund		158,400			
Depreciation charge (SoFA)			158,400		(158,400)
<i><b>Being the correction of reserves b/fwd in the trial balance</b></i>					

## Corrected material misstatements and reclassifications (continued)

Description	Balance sheet		SoFA		Effect on Net Surplus
	Dr	Cr	Dr	Cr	(Dr)/Cr
<b><u>GPS</u></b>					
Restricted fixed asset fund		149,763			
Depreciation charge (SoFA)			149,763		
<i>Being the correction of reserves b/fwd in the trial balance</i>					(149,763)
<b><u>LCPS</u></b>					
Restricted fixed asset fund		352,914			
Depreciation charge (SoFA)			352,914		
<i>Being the correction of reserves b/fwd in the trial balance</i>					(352,914)

## Corrected material misstatements and reclassifications (continued)

Description	Balance sheet		SoFA		Effect on Net Surplus
	Dr	Cr	Dr	Cr	(Dr)/Cr
<b><u>NPS</u></b>					
Restricted fixed asset fund		206,463			
Depreciation charge (SoFA)			206,463		
<i>Being the correction of reserves b/fwd in the trial balance</i>					(206,463)
<b><u>RPS</u></b>					
Restricted fixed asset fund		127,463			
Depreciation charge (SoFA)			127,463		
<i>Being the correction of reserves b/fwd in the trial balance</i>					(127,463)

## Corrected material misstatements and reclassifications (continued)

Description	Balance sheet		SoFA		Effect on Net Surplus
	Dr	Cr	Dr	Cr	(Dr)/Cr
<b><u>MAT</u></b>					
Pension cost			161,000		
Actuarial gain on defined benefit pension scheme				2,178,000	
Defined benefit pension scheme liability	2,017,000				
<i>Being the FRS102 pension adjustment</i>					2,017,000
<b>Final surplus</b>					<b>5,474,906</b>

## Uncorrected misstatements and reclassifications

Description	Balance sheet		SoFA		Effect on Net Surplus
	Dr	Cr	Dr	Cr	(Dr)/Cr
<b><u>LCPS</u></b>					
Leasehold additions		16,340			
Furniture and equipment additions	16,340				
<i>Being the correction of the additions split for LCPS</i>					-
<b>Total effect of uncorrected misstatements</b>					-

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## Other matters

### Engagement & Independence

Our engagement objective was the audit of Lee Chapel Multi Academy Trust, and a limited assurance report as Reporting Accountants in accordance with the regularity requirements of the ESFA.

We have implemented policies and procedures to meet the requirements of the Financial Reporting Council's (FRC) Ethical Standards. To this end we considered our independence and objectivity in respect of the audit for the period under review before commencing planning our audit and communicated with you on these matters in our audit scoping report.

No other matters have come to our attention during the audit which we are required to communicate to you.

### Qualitative aspects of accounting practices, accounting policies and financial reporting

Based on our audit work performed, we believe that the Strategic Report, Trustees' Report and financial statements for the period under review comply with United Kingdom Accounting Standards and the Companies Act 2006, Charities SORP and Academies Accounts Direction 2023.

During the course of our audit of the financial statements for the period under review, we did not identify any inappropriate accounting policies or practices.

### Matters specifically required by other Auditing Standards to be communicated to those charged with governance

Other than as already explained in our Engagement Letter, Audit Scoping Report and this Post-Audit Management Report, there are no other specific matters to communicate as a result of our audit of the financial statements under review.

# CONTACT US

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