

Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	Day	Month	Year		Day	Month	Year
	01	April	2023		31	March	2024

Section A Reference and administration details

Charity name Dr Moosaji D M Lockhat Charitable Trust

Other names charity is known by

Registered charity number (if any) 1078165

Charity's principal address 22 Middleburg Close

Whitestone

Nuneaton

Postcode CV11 6PZ

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Dr Moosaji Lockhat			
2	Dr Farhana Lockhat			
3	Dr Hasseena Lockhat			
4	Saleem Clegg			
5	Mr Iqbal Dadabhai			
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Declaration of trust dated 1 June 1999 as amended by supplemental deed dated 14 October 1999
How the charity is constituted (eg. trust, association, company)	Charitable Trust
Trustee selection methods (eg. appointed by, elected by)	Appointed by existing trustees

Additional governance issues (Optional information)

You may choose to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

--

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

Charity for third world countries especially India particularly health and education.
Provision of Hospital Services and clean water

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The trustees have had regard to the guidance issued by the Charity Commission on public benefit.

The trust has five properties and rent is one of the sources of the trust's income, along with donations. The demand for the donations is increasing, however the income is finite, therefore we have recently bought a further property for £105,000 which we anticipate will improve the situation.

There have been no major donations this year.

Past major developments

D.M. Lockhat Hospital based in Surat, India, which was opened in 2011 by the D.M Lockhat family and associates, though a contribution of £300,000. This hospital was running successfully until the calamity of COVID-19 in 2022. The trustees of the hospital who managed it, based in Surat, were unable to travel abroad due to travel restrictions of the pandemic. This coupled with increasing hospital admissions due to the pandemic, resulted in the closure of the hospital some 12 months ago as expenditure well-exceeded income. This has come as a major blow to the local poor community, who relied on the facilities of the hospital, and now may must travel further to access necessary medical care, especially pregnant and in need of specialised attention.

The present hospital trustees and local management are inexperienced and not enthusiastic, as such we believe that in order to reopen the hospital and operate it at the necessary level, a further £500,000.00 is required.

When the hospital was initially being opened in 2011 – in 2009/10 – myself, and my wife (who at that time was also a trustee), went personally to South Africa, Mauritius, and Reunion, as well as collecting a fund in the UK. However, due to personal ill health and age, I am now unable to travel abroad in order to personally collect funds. I hope that at some point in the near future we are able to find some significant donors, in order to reopen the hospital soon and ease the suffering of the local community.

Additional details of objectives and activities (Optional information)

You may choose to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Summary of the main achievements of the charity during the year**Summary of the major activities of the past 18 months**

The Mrs Z Lockhat Science Academy which opened in 2018, from which some students have already graduated and attended Surat University, has been a successful project.

Other donations include scholarships to higher education, which include board, lodgings, and school fees for poor girls and boys is continuing.

Mass weddings, including dowry, in the last year around 40 marriages were held.

Tailoring and computing classes for older women are ongoing.

Interest free loans, given to men and women hoping to start businesses have helped to purchase sewing machines, and vendor carts to assist those people, which has been very successful.

After the year end, £105,000 of reserves were used to purchase further investment property in order to gain further income for the trust.

Section E

Financial review

Brief statement of the charity's policy on reserves

The charity now has cash reserves in excess of £208,000 and together with the annual property income and donations there is sufficient funding to support its objectives for the foreseeable future including the objective to increase revenues with the continued investment in rental properties.

Details of any funds materially in deficit

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The charity operates with funding from regular donations made from the Lockhat family and rental income from a portfolio of 5 properties in the UK.

The charity will continue to provide grants to support medical and welfare needs in India.

The charity has fixed investments in domestic property in the UK, these are held to provide regular and long term funding to meet the charity's objects.

Cash reserves are held in low risk bank accounts in the UK.

The charity is planning on using reserves to buy additional properties and to build up more sustainable income for the charity to meet its objectives in future years.

Section F

Other optional information

Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (eg Secretary, Chair, etc)

Date



**Report to the
trustees/members of**

Dr Moosaji D M Lockhat Charitable Trust

**On accounts for the year
ended**

31 March 2024

**Charity no
(if any)**

1078165

Set out on pages

3 & 4

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 March 2024.

**Responsibilities and
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed 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 no other matters have come to attention that giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or

2. the accounts do not accord with those records.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Signed:

Date:

Name:

Gareth Jones for Deans (Staffordshire) Ltd

**Relevant professional
qualification(s) or body
(if any):**

Association of Certified Chartered Accountants

Address:

Deans (Staffordshire) Ltd

Gibson House, Hurricane Court, Hurricane Close,

Stafford ST16 1GZ



CHARITY COMMISSION
FOR ENGLAND AND WALES

Charity Name
Dr Moosaji D M Lockhat Charitable Trust

No (if any)
1078165

Receipts and payments accounts

CC16a

For the period
from

Period start date
01.04.2023

To

Period end date
31.03.2024

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Donations	17,500	-	-	17,500	25,000
HMRC Gift Aid	105	-	-	105	16,142
Interest	1,978	-	-	1,978	300
Rental income	13,073	-	-	13,073	13,161
Insurance claim	5,122	-	-	5,122	-
Council tax refund	3,489	-	-	3,489	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	41,267	-	-	41,267	54,603
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	41,267	-	-	41,267	54,603
A3 Payments					
Donations	2,450	-	-	2,450	5,982
Rental property expenses	4,818	-	-	4,818	4,437
Bank charges	15	-	-	15	15
Accountancy	1,410	-	-	1,410	942
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total	8,693	-	-	8,693	11,376
A4 Asset and investment purchases, (see table)					
Investment property purchase	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	8,693	-	-	8,693	11,376
Net of receipts/(payments)	32,574	-	-	32,574	43,227
A5 Transfers between funds	-	-	-	-	-
Exchange rate movements	-	-	-	-	(303)
Prior year balance adjustment	-	-	-	-	(17,482)
A6 Cash funds last year end	175,791	-	-	175,791	150,349
Cash funds this year end	208,365	-	-	208,365	175,791

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Lloyds (2 accounts)	208,340	-	-
	Union Bank held on Trust	10	-	-
	Co-op bank held on Trust	15	-	-
	Total cash funds (agree balances with receipts and payments account(s))	208,365	-	-
B2 Other monetary assets	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
B3 Investment assets	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
	Investment properties	unrestricted	269,033	-
			-	-
			-	-
			-	-
B4 Assets retained for the charity's own use	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
B5 Liabilities	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
			-	
			-	
			-	
			-	
Signed by one or two trustees on behalf of all the trustees		Signature	Print Name	Date of approval

HM Revenue & Customs

Tax Return for the year ended 5 April 2024.

This is a copy of the information that will be transmitted to the HM Revenue & Customs once authorised by you. The copy includes all completed supplementary pages & attachments. Before transmitting the return (or amendment) information to HM Revenue & Customs using the Self Assessment Online Service, your tax adviser must provide you with a copy of your tax return (or amended tax return) information for you to declare that the information is correct and complete to the best of your knowledge and belief and approve submission to HM Revenue & Customs. If you give false information or conceal any part of your income or chargeable gains you may be liable to financial penalties. It is recommended that you retain a copy of the Tax Return (or amended tax return information) transmitted to HMRC.

The HM Revenue & Customs IRmark number assigned to your tax return information is:

VA2ZETGAM4FFLCMEPX2OEMF47MRMQHW5

This number appears on each page of this copy, which is consecutively numbered from 1 to 15
The following details comprise the information to be sent electronically.

Name

Dr Moosaji D.M Lockhat Charitable Trust

UTR

4593258824

Where your Tax Return (or amended Tax Return) contains a claim for a repayment and you require the repayment to be sent to your bank, building society or other nominee, the relevant question within the return (or amended return) must be completed.

Your signature confirms you have authorised HM Revenue & Customs to make any repayment arising from this return to the nominee as detailed above.

Signature _____ Date ____/____/____



HM Revenue
& Customs

Trust and Estate Tax Return 2024

for the year ended 5 April 2024 (2023–24)

Tax reference 4593258824

Date 06/04/2024

HM Revenue and Customs

Phone

Issue address

Dr Moosaji D.M Lockhat Charitable Trust

22 Middelburg Close
Whitestone
Nuneaton
Warwickshire
CV11 6PZ

Telephone

For

Reference

This notice requires you by law to send us a tax return giving details of income and disposals of chargeable assets, and any documents we ask for, for the year 6 April 2023 to 5 April 2024. We've sent you this paper form to fill in, but you can also file the tax return online using our internet service (you will need to buy commercial software).

Make sure the tax return, and any documents we ask for, reach us by:

- 31 October 2024 if you want us to calculate the trust's or estate's tax or if you file a paper tax return, or both, or
- 31 January 2025 if you file the return online

Whichever method you choose, the tax return and any documents asked for must reach us by the relevant deadline or we will charge an automatic penalty of £100.

If you file online, you have until 31 January to file the tax return and you'll receive an instant on-screen acknowledgement telling you that we've received it. You can still file online even if we've sent you a paper tax return. To file online, go directly to our official website by typing www.gov.uk/taxreturnforms into your internet browser address bar. Do not use a search website to find HMRC services online.

If this return has been issued to you after 31 July 2024, then you must make sure that you fill it in and return it by the later of:

- the relevant dates above, or
- 3 months after the date of issue

Make sure your payment of any tax the trust or estate owes reaches us by 31 January 2025. Otherwise you'll have to pay interest, and possibly a late payment penalty.

We may check the Trust and Estate Tax Return. There are penalties for supplying false or incomplete information.

Calculating the trust's or estate's tax

You can choose to calculate the trust or estate's tax. But if you do not want to, and providing we receive the return by 31 October 2024, we'll work out the tax for you and let you know if there is tax to pay by 31 January 2025.

However, if you file later than 31 October 2024 or 3 months after the date this notice was given, see the Trust and Estate Tax Calculation Guide (sent with this return unless we know you have a tax adviser).

The Trust and Estate Tax Return – your responsibilities

We have sent you pages 1 to 12 of the tax return.

You might need other forms – 'supplementary pages' – if the trust or estate had particular income or capital gains. Use page 3 to check.

You are responsible for sending us a complete and correct return, but we're here to help you get it right.

Ways we can help you:

- the Trust and Estate Tax Return Guide should answer most of your questions, go to www.gov.uk/taxreturnforms
- phone us on the number above

INCOME AND CAPITAL GAINS for the year ended 5 April 2024

Step 1

You may not have to answer all the questions in this tax return.

Tick if this applies

– read the notes in the Trust and Estate Tax Return Guide

- 1) If you're the trustee of a bare trust (except an unauthorised unit trust), that is, one in which the beneficiary(ies) has/have an immediate and absolute title to both capital and income, you can go straight to Question 17 on page 10. Do not tick the box if you choose to complete the return. ☐
- 2) If you're the personal representative of a deceased person and completing this tax return for a period of administration and all the points below apply:
- all the income arose in the UK
 - you do not want to claim relief (Questions 10A and 10B)
 - no annual payments have been made out of capital (Question 11)
 - all income has had tax deducted before you received it
 - there are no accrued income profits or losses, no income from deeply discounted securities, gilt strips, company share buy-backs, offshore income gains, or gains on life insurance policies, life annuities or capital redemption policies where no tax is treated as having been paid on the gain
 - no capital payments or benefits have been received from a non-resident, dual resident or immigrating trust
- then, if you've made no chargeable disposals, go straight to Question 17 on page 10. ☐
- If you've made chargeable disposals, answer Questions 5 and 6 at Step 2 and then Questions 17 to 22. ☐
- 3) If you're the trustee of an interest in possession trust (one which is exclusively an interest in possession trust), and:
- no income arose to the trust, or ☐
 - all trust income is received directly by the beneficiary(ies), or ☐
 - all the income arose in the UK and has had tax deducted before you received it, or ☐
 - part of the income is received directly by the beneficiary(ies) and the part that is not received directly by the beneficiary(ies) comprises only income arising in the UK which has had tax deducted before you receive it ☐
- and all of the following points apply
- the answer will be 'No' in box 8.13 of Question 8
 - there are no accrued income profits or losses, no income from deeply discounted securities, gilt strips, company share buy-backs, offshore income gains, or gains on life insurance policies, life annuities or capital redemption policies
 - you do not wish to claim reliefs (Questions 10A and 10B)
 - no annual payments have been made out of capital (Question 11)
 - no further capital has been added to the settlement (Question 12)
 - no capital payments have been made to, or for the benefit of, relevant children of the settlor during their lifetime (Question 15)
 - the trust has never been non-resident and has never received any capital from another trust which is, or at any time has been, non-resident (Question 16)
- then, if you've made no chargeable disposals, go straight to Question 17 on page 10. ☐
- If you've made chargeable disposals, answer Questions 5 and 6 at Step 2 and then Questions 17 to 22. ☐
- 4) If you're the trustee of a charitable trust you must complete the charity supplementary pages as well as this form:
- if you're claiming exemption from tax on all your income and gains, you can go straight to Question 7. You should answer Questions 10 and 11, if appropriate, and complete Questions 19, 20, and 22 ☐
 - if you're claiming exemption from tax on only part of your income and gains, you must answer Questions 1 to 9 for any income for which you're not claiming exemption - you should answer Questions 10 and 11, if appropriate, and complete Questions 19, 20 and 22. ☐
- 5) In any other case, including if you're the trustee of an unauthorised unit trust, you should go to Step 2.

Step 2

Answer Questions 1 to 7 and 23 to check if you need supplementary pages to give details of particular income or gains. The notes in the Trust and Estate Tax Return Guide will help. When you've answered Questions 1 to 7 and Question 23, answer Question 8.

Go to www.gov.uk/taxreturnforms to download any supplementary pages that you need. Make sure you download the supplementary pages for the Trust and Estate Tax Return.

INCOME AND CAPITAL GAINS for the year ended 5 April 2024

Q1	Did the trust or estate make any profit or loss from a sole trade? Read the note for this box in the Trust and Estate Tax Return Guide if you are the personal representative of a deceased Name at Lloyd's.	Make sure you have the supplementary pages you need, tick the box below when you have got them Yes <input type="checkbox"/> Trust and estate trade <input type="checkbox"/>	
Q2	Did the trust or estate make any profit or loss or have any other income from a partnership?	Yes <input type="checkbox"/>	Trust and estate partnership <input type="checkbox"/>
Q3	Did the trust or estate receive any UK property income?	Yes <input type="checkbox"/>	Trust and estate UK property <input type="checkbox"/>
Q4	Did the trust or estate receive any income from foreign companies or savings institutions, offshore funds or trusts abroad, land and property abroad, or make gains on foreign life insurance policies? Is the trust or estate claiming relief for foreign tax paid on foreign income or gains, or relief from UK tax under a Double Taxation Agreement?	Yes <input type="checkbox"/> Yes <input type="checkbox"/>	Trust and estate foreign <input type="checkbox"/>
Q5	Capital Gains Tax Did the trust or estate dispose of chargeable assets? Answer 'Yes' if the trust or estate disposed of chargeable assets and details of the gains or losses made are required in this return. Read the note for this box in the guide. Answer 'Yes' if you want to make a claim or election for the year	Yes <input type="checkbox"/> Yes <input type="checkbox"/>	Trust and estate capital gains <input type="checkbox"/>
Q6	Is the trust claiming to be not resident in the UK, or dual resident in the UK and another country for all or part of the year?	Yes <input type="checkbox"/>	Trust and estate non-residence <input type="checkbox"/>
Q7	Is the trust claiming total or partial exemption from tax because of its charitable status?	Yes <input checked="" type="checkbox"/>	Trust and estate charities <input checked="" type="checkbox"/>
Q23	Pensions – in the case of an estate, are there any tax charges and/or taxable lump sums? Read the note for this box in the guide.	Yes <input type="checkbox"/>	Estate pension charges etc <input type="checkbox"/>
Q8	Read the notes for this question in the guide. Answer all the questions. Are you completing this tax return:	No	Yes
	– for a period of administration	8.1 <input type="checkbox"/>	8.2 <input type="checkbox"/>
	– as the trustee of an unauthorised unit trust	8.3 <input type="checkbox"/>	8.4 <input type="checkbox"/>
	– as the trustee of an employment related trust	8.5 <input type="checkbox"/>	8.6 <input type="checkbox"/>
	– as the trustee of a Heritage Maintenance Fund	8.7 <input type="checkbox"/>	8.8 <input type="checkbox"/>
	– as the trustee of an Employer Financed Retirement Benefit Scheme (EFRBS)? If this happened during the return year enter the date the EFRBS first became operative in box 21.9	8.9 <input type="checkbox"/>	8.10 <input type="checkbox"/>
	If you're a trustee:		
	– can any settlor (or living settlor's spouse or civil partner) benefit from the capital or income?	8.11 <input type="checkbox"/>	8.12 <input type="checkbox"/>
	– are you a participator in an underlying non-resident company (a company that would be a close company if it were resident in the UK)?	8.13 <input type="checkbox"/>	8.14 <input type="checkbox"/>
	– is the trust liable to Income Tax at the special trust rates (the trust rate of 45% or the dividend trust rate of 39.35%) on any part of the income or would it be on any income above the standard rate band (for example, you have discretion about paying income to beneficiaries)?	8.15 <input type="checkbox"/>	8.16 <input type="checkbox"/>
	– has a valid vulnerable beneficiary election been made?	8.17 <input type="checkbox"/>	8.18 <input type="checkbox"/>

Step 3 Now fill in any supplementary pages before answering Questions 9 to 22, as directed.

Please use blue or black ink to fill in the Trust and Estate Tax Return. Please do not include pence.
Round down income and gains. Round up tax credits and tax deductions. Round to the nearest pound.

INCOME for the year ended 5 April 2024**Q9 Did the trust or estate receive any other income not already included on the supplementary pages?****Yes** ☐

If Yes, fill in boxes 9.1 to 9.26 as appropriate.

If you wish, you may in the following circumstances leave blank some of boxes 9.1 to 9.26:

- a) if you're the trustee of an interest in possession trust (one which is exclusively an interest in possession trust), you may exclude income which has had tax deducted before you received it unless
- (i) that income has not been received directly by the beneficiary and there are accrued income scheme losses to set against the interest or you're claiming losses against general income, or
 - (ii) its exclusion would make you liable to make a payment on account which would not be due if you included it – see page 15 of the Trust and Estate Tax Calculation Guide concerning payments on account before following this guidance
- b) if you're the personal representative of a deceased person, you may exclude income which has had tax deducted before you received it unless there are accrued income scheme losses to set against the interest. If the reliefs claimed at Question 10A on page 6 exceed untaxed income, you will need to include estate income that has had tax deducted to make sure a repayment can be calculated

Have you received any taxed income which you are not including in this Trust and Estate Tax Return because (a) or (b) above apply?

Yes ☐**■ Interest and alternative finance receipts**

● Untaxed UK interest and alternative finance receipts – read the notes in the guide Taxable amount

9.1 £

● Taxed UK interest and alternative finance receipts

– read the notes in the guide
(do not include Property
Income Distributions)

Amount after tax taken off

9.2£

Tax taken off

9.3£

Gross amount before tax

9.4£

● National Savings & Investments (other than First Option Bonds, Guaranteed Growth Bonds and Guaranteed Income Bonds)

Taxable amount

9.5£

● National Savings & Investments, First Option Bonds, Guaranteed Growth Bonds and Guaranteed Income Bonds

Taxable amount

9.6£

● Other income from UK savings and investments (except dividends)

Amount after tax taken off

9.7£

Tax taken off

9.8£

Gross amount before tax

9.9£

INCOME for the year ended 5 April 2024

■ Dividends

- Dividends from UK companies (but excluding Property Income Distributions from UK Real Estate Investment Trusts or Property Authorised Investment Funds)

Total dividend

9.10 £

- Dividend distributions from UK authorised unit trusts and open-ended investment companies

Total dividend/distribution

9.11 £

- Stock dividends from UK companies

Total dividend

9.12 £

- Bonus issues of securities and redeemable shares and loans written off

Taxable amount

9.13 £

■ Gains on UK life insurance policies, life annuities and capital redemption policies

- on which no tax is treated as paid

Amount of gain

9.14 £

- on which tax is treated as paid

Tax treated as paid

9.15 £

Amount of gain

9.16 £

■ Other income

- Other income (including Property Income Distributions from UK Real Estate Investment Trusts or Property Authorised Investment Funds)

Amount after tax taken off

9.17 £

Tax taken off

9.18 £

Gross amount before tax

9.19 £

Losses brought forward

9.20 £

Losses used in 2023–24

9.21 £

2023–24 losses carried forward

9.22 £

■ Deemed income — read the notes in the guide

- Accrued Income Scheme profits and deeply discounted securities

Taxable amount

9.23 £

- Other deemed income etc

Taxable amount

9.24 £

- Company purchase of its own shares

box 9.25 not in use

Taxable amount

9.26 £

Q9A Standard rate band

- Amount of standard rate band — read the notes in the guide

9A.1 £

OTHER INFORMATION for the year ended 5 April 2024

Q10A Do you want to claim any reliefs or have you made any annual payments, or patent royalty payments?

Yes

If Yes, fill in boxes 10.1A to 10.7A and/or 10.1B to 10.1C as appropriate. If not applicable, go to question 11.

- Personal representatives: interest on loans and payments made under alternative finance arrangements to pay Inheritance Tax

Amount of payment

10.1A

£

- Trustees: annual payments

Amount of payment

10.2A

£

Tax taken off

10.3A

£

Gross amount

10.4A

£

- Trustees: patent royalties

Amount of payment

10.5A

£

Tax taken off

10.6A

£

Gross amount

10.7A

£

Q10B Do you want to claim special Income Tax treatment where a valid vulnerable beneficiary election has effect?

Yes

If Yes, fill in box 10.1B. If not applicable, go to question 11.

- Amount of relief claimed

10.1B

£

Q10C Employee Benefit Trusts – do you want to claim relief for discretionary employment income payments?

Yes

If Yes, fill in box 10.1C. If not applicable, go to question 11.

- Amount of relief claimed – read the notes in the guide

10.1C

£

Q11 Were any annual payments made out of capital or out of income not brought into charge to Income Tax?

Yes

If Yes, fill in boxes 11.1 to 11.3 as appropriate. If not applicable, go to question 12.

- Annual payments

Amount of payment

11.1

£

Tax taken off

11.2

£

Gross amount

11.3

£

If you're a personal representative, go to Question 17. Do not fill in Questions 12 to 16.

Q12 Have any assets or funds been put into the trust in year 2023–24?

Yes

If Yes, fill in boxes 12.1 to 12.9 as appropriate. If not applicable, go to question 13.

Settlor's name and address

12.1

Description of asset

12.2

Postcode

Value of asset

12.3

£

Settlor's name and address

12.4

Description of asset

12.5

Postcode

Value of asset

12.6

£

OTHER INFORMATION for the year ended 5 April 2024

Q12 Continued

Settlor's name and address		Description of asset	
12.7		12.8	
	Postcode		
			Value of asset
			12.9 £

If you ticked box 8.15 in Question 8, on page 3, do not complete this page – please go to Question 16 on page 9 and carry on filling in the tax return.

If you have ticked box 8.16 in Question 8, on page 3, complete Questions 13 to 15A. Otherwise, go to Question 16.

Q13 Is any part of the trust income not liable to tax at the special trust rates?

Yes ☐

If Yes, fill in boxes 13.7 to 13.21 below. Otherwise, fill in boxes 13.19 to 13.21 only.

Boxes 13.1 to 13.6, 13.9, 13.10, 13.15 and 13.16 are not being used

■ Income to beneficiaries whose entitlement is not subject to the trustees' (or any other person's) discretion

- Amount of income chargeable at the dividend ordinary rate **13.7** £
- Trust management expenses applicable to the income in box 13.7 **13.8** £
- Amount of income chargeable at the basic rate **13.11** £
- Trust management expenses applicable to the income in box 13.11 **13.12** £

■ Income allocated to specific purposes

- Amount of income chargeable at the dividend ordinary rate **13.13** £
- Trust management expenses applicable to the income in box 13.13 **13.14** £
- Amount of income chargeable at the basic rate **13.17** £
- Trust management expenses applicable to the income in box 13.17 **13.18** £

■ Trust management expenses

- Total amount of deductible trust management expenses – read the notes in the guide **13.19** £
- Expenses set against income not liable at the special trust rates **Total of column above** **13.20** £
- Total income not liable to UK Income Tax and not included elsewhere on this Trust and Estate Tax Return (non-resident trusts only) **13.21** £

Q13A Is this a settlor-interested trust where part of the income is not settlor-interested?

Yes ☐

If Yes, complete box 13A.1. If not applicable, go to question 14.

Complete box 13A.1 only if you have ticked both boxes 8.12 and 8.16 and part of the trust income, which is liable at the special trust rates, is not settlor-interested.

- Amount of tax pool applicable to income that is not settlor-interested – read the notes in the guide **13A.1** £

OTHER INFORMATION for the year ended 5 April 2024

If you ticked box 8.15 in Question 8, on page 3, do not complete this page – please go to Question 16 on page 9 and carry on filling in the tax return.
If you have ticked box 8.16 in Question 8, on page 3, complete Questions 13 to 15A. Otherwise, go to Question 16.

Q14

Have discretionary payments of income been made to beneficiaries? Trustees of Heritage Maintenance Funds: do not complete these boxes for expenditure on heritage property.

Yes

If Yes, fill in boxes 14.1 to 14.15 as appropriate. Otherwise, fill in box 14.15 only.

Read the notes on this section in the guide before filling in these boxes.

Name of beneficiary		Net payment		
14.1		14.2	£	Tick the box if the beneficiary was a relevant child of the settlor and the settlor was alive when payment was made.
14.3		14.4	£	
14.5		14.6	£	
14.7		14.8	£	
14.9		14.10	£	
14.11		14.12	£	
14.13		14.14	£	

●

Amount, if any, of unused tax pool brought forward from last year (enter '0' if appropriate)

14.15

£

Q15

Have the trustees made any capital payments to, or for the benefit of, relevant children of the settlor during the settlor's lifetime?

Yes

If Yes, fill in box 15.1. If not applicable, go to question 15A.

●

Total capital payments to relevant children

15.1

£

Q15A

Were there capital transactions between the trustees and the settlors?

Yes

If Yes, fill in boxes 15A.1 to 15A.12 as appropriate. If not applicable, go to question 16.

■ **Capital transactions between the trustees and settlors** – read the notes on this section in the guide and enter the name(s) of the settlor(s) in the 'Additional information' box, box 21.9

Date	Amount	Name of company (if appropriate)
15A.1	15A.2 £	15A.3
		Registered office
		15A.4
		Postcode

Date	Amount	Name of company (if appropriate)
15A.5	15A.6 £	15A.7
		Registered office
		15A.8
		Postcode

Date	Amount	Name of company (if appropriate)
15A.9	15A.10 £	15A.11
		Registered office
		15A.12
		Postcode

OTHER INFORMATION for the year ended 5 April 2024

Q16 Has the trust at any time been non-resident or received any capital from another trust which is, or at any time has been, non-resident?

Yes ☐

If Yes, read the notes on this section in the Trust and Estate Tax Return Guide and, if appropriate, fill in box 16.1. If not applicable, go to question 17.

If Yes, have the trustees made any capital payments to, or provided any benefits for, the beneficiaries?

Yes ☐

• Total capital payments or value of benefits provided

16.1 £

Please give details of the payments in box 16.1 in the boxes below. If there are insufficient boxes please provide the additional details on a separate sheet.

Name of beneficiary	
16.2	
Address of beneficiary	
16.4	
	Postcode
Amount/value of payment/benefit	
16.6	£

Name of beneficiary	
16.3	
Address of beneficiary	
16.5	
	Postcode
Amount/value of payment/benefit	
16.7	£

Name of beneficiary	
16.8	
Address of beneficiary	
16.10	
	Postcode
Amount/value of payment/benefit	
16.12	£

Name of beneficiary	
16.9	
Address of beneficiary	
16.11	
	Postcode
Amount/value of payment/benefit	
16.13	£

Name of beneficiary	
16.14	
Address of beneficiary	
16.16	
	Postcode
Amount/value of payment/benefit	
16.18	£

Name of beneficiary	
16.15	
Address of beneficiary	
16.17	
	Postcode
Amount/value of payment/benefit	
16.19	£

If you've received capital from any other trust which is, or at any time has been, non-resident please provide the following details.

Name of trust	
16.20	
Address of trustee	
16.22	
	Postcode

Date trust set up	
16.21	
Amount of value received	
16.23	£

OTHER INFORMATION for the year ended 5 April 2024**Q17 Do you want to calculate the tax?**Yes ☒ X

If Yes, do it now and then fill in boxes 17.1 to 17.10 below.

To get the Trust and Estate Tax Calculation Guide, go to www.gov.uk/taxreturnforms

- Total tax due for 2023–24 before you made any payments on account (put the amount in brackets if an overpayment)

17.1 £

- Tax due for earlier years

17.2 £

- Tick box 17.3 if you've calculated tax overpaid for earlier years and enter the amount in box 17.4

17.3

17.4 £

- Tick box 17.5 if you're making a claim to reduce your payments on account. Enter your reduced payment in box 17.7 and say why in the 'Additional information' box, box 21.9

17.5

Tick box 17.6 if you do not need to make payments on account

17.6 ☒ X

- Your first payment on account for 2024–25 (include the pence)

17.7 £

- Tick box 17.8 if you're claiming a repayment of 2024–25 tax now and enter the amount in box 17.9

17.8

17.9 £

- Pension charges due – enter the amount from box 27 of the Working Sheet in the Notes on Estate Pension Charges etc

17.10 £

Q18 If the trust or estate has paid too much tax do you want to claim a repayment?Yes ☐

If Yes, fill in boxes 18.1 to 18.12 as appropriate. If not applicable, go to question 19.

(If you do not tick 'Yes', or the tax overpaid is below £10, we'll use the amount you're owed to reduce the next tax bill.)

If the tax has been paid by credit or debit card, we will always try to repay back to the card first before making any repayment as requested below.

Should the repayment (or payment) be sent:

- to your bank or building society account? Tick box 18.1 and fill in boxes 18.3 to 18.7

18.1

- If you do not have a bank or building society account, read the notes for this question in the guide, tick box 18.8A

18.8A

or

- to your nominee's bank or building society account? Tick box 18.2 and fill in boxes 18.3 to 18.7 and boxes 18.9A to 18.12 as required

18.2

- If you would like a cheque to be sent to your nominee, tick box 18.8B and fill in boxes 18.9A to 18.12 as required

18.8B

- If your nominee is your adviser, tick box 18.9A

18.9A

Name of bank or building society

18.3

Name of account holder

18.4

Branch sort code

18.5

Account number

18.6

Building society reference

18.7

Adviser's reference for you (if your nominee is your adviser)

18.9B

I authorise

Name of your nominee or adviser

18.10

Address of nominee or adviser

18.11

Postcode

to receive on my behalf the amount due

18.12

This authority must be signed by you. A photocopy of your signature will not do.

Signature

OTHER INFORMATION for the year ended 5 April 2024

Q19 Please provide a daytime phone number in case we need to contact you with any questions about the information you have provided in this return or in the Trust Register

For more information about the Trust Register, go to www.gov.uk/trusts-taxes/registering-a-trust

- Your daytime phone number (including the area code) **19.1**

Q20 You have a responsibility to ensure the information you have supplied on the Trust Register is accurate and up to date to the best of your knowledge and belief.

Tick this box if there have been any changes or additions to the people associated with the trust, and you've provided the updated details on the Trust Register or you've confirmed on the Trust Register that there have been no changes to the trust. **20.1** ☐

These people include trustees, personal representatives, beneficiaries, members of the class of beneficiaries, settlors, protectors, agents or any other natural person exercising effective control over the trust.

Q21 Other information

- If you're completing this Trust and Estate Tax Return as a personal representative, please enter in box 21.1 the date of death of the deceased. **21.1** Date
- If the administration period ceased in the year to 5 April 2024, please enter in box 21.2 the date of cessation. **21.2** Date
- If the administration period ceased in the year to 5 April 2024 and there is a trust created by the deceased's will or the rules of intestacy that apply in England & Wales, please tick box 21.3. [Read the notes in the guide.](#) **21.3** ☐
- If you are a trustee and the trust was terminated in the year to 5 April 2024 please enter in box 21.4 the date of termination and, in the 'Additional information' box, box 21.9, the reason for termination. **21.4** Date
- If this Trust and Estate Tax Return contains any figures that are provisional because you do not yet have final figures, please tick box 21.5. [Read the notes for this question in the guide](#) **21.5** ☐
- If any 2023–24 tax was refunded directly by the HM Revenue and Customs office, or (personal representatives only) by the Jobcentre Plus (in Northern Ireland, the Social Security Agency), please enter the amount in box 21.6. Do not include any refunds of excessive payments on account or any Gift Aid repayments claimed from HMRC Charities. **21.6** £ Amount

- Disclosure of tax avoidance schemes**

[Read the notes about boxes 21.7 and 21.8 in the Trust and Estate Tax Return Guide.](#)

Scheme reference number or promoter reference number

21.7	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Tax year in which the expected advantage arises – year ended 5 April

21.8	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Please do not include any changes of circumstances (for example, name and address) relating to the lead trustee, other trustees, settlors, beneficiaries, class of beneficiaries, protectors, agents or any other natural person exercising effective control over the trust in box 21.9.

OTHER INFORMATION for the year ended 5 April 2024

21.9 Additional information

Q22 Declaration

I have filled in and am sending back to you the following Trust and Estate Tax Return pages:

1 to 12 of this form	X	Trust and estate UK property		Trust and estate non-residence	
Trust and estate trade		Trust and estate foreign		Trust and estate charities	X
Trust and estate partnership		Trust and estate capital gains		Estate pension charges etc	

Before you send the completed tax return back you must sign the statement below.

If you give false information or conceal any part of trust or estate income or chargeable gains, you may be liable to financial penalties and/or you may be prosecuted.

22.1	The information I have given in this tax return is correct and complete to the best of my knowledge and belief.	
	Signature	Date

● Please print your name in box 22.2

22.2	
------	--

● Enter the capacity in which you're signing in box 22.3

22.3	
------	--



HM Revenue
& Customs

Name of trust

Dr Moosaji D.M Lockhat Charitable Trust

Name of charity, if different

Trust and Estate Charities

for the year ended 5 April 2024 (2023-24)

Tax reference

4593258824

If you want help, look up the box numbers in the notes on Trust and Estate Charities. For help filling in this form, go to www.gov.uk/taxreturnforms and read the notes and helpsheets.

Claim to exemption

- Charity repayment reference

7.1 XR36529

- Charity Commission Registration Number or Scottish Charity Number

7.2 1078165

If the trust is a charity are you claiming exemption from tax on all or part of your income and gains?

Yes ☒

Have all income and gains that you're claiming to be exempt from tax been, or are they to be, applied for charitable purposes?

Yes ☒

Return period

Are you returning information for the year ended 5 April 2024?

Yes ☒

If not, what period does this return cover?

- Period begins

7.3

and ends

7.4

Are you enclosing accounts with the return?

Yes ☒

- If 'No', explain why

7.5

Repayments

- Amount already claimed from HMRC Charities

7.6 £

- Total repayment/payment due

7.8 £

and

- further repayment/payment due

7.10 £

or

- amounts overclaimed

7.12 £

Have you included the amount in box 7.10 in any repayment claim from HMRC Charities?

Yes ☐

Boxes 7.7, 7.9,
7.11 and 7.13
are not in use

Income on which you're claiming exemption

You should enter non-exempt amounts in the appropriate parts of the tax return.

- Total turnover from exempt trading activities

7.14 £

- Investment income

7.15 £ 1,978.00

- UK land and buildings income

7.16 £ 13,072.00

- Gift Aid

7.17 £ 17,605.00

- Other charities

7.18 £

- Legacies

7.19 £

- Gifts of shares or securities received

7.20 £

- Gifts of real property received

7.20A £

- Other sources

7.21 £ 8,611.00

Expenses as included in the charity accounts

• Trading costs	7.22	£	
• UK land and buildings	7.23	£	4,818.00
• All general administration costs	7.24	£	1,425.00
• All grants and donations made in the UK	7.25	£	2,450.00
• All grants and donations made outside the UK	7.26	£	
• Others (not entered elsewhere on the return)	7.27	£	269,033.00

Assets

	Disposals in year	Held at 5 April 2024
• Tangible fixed assets	7.28 £	7.29 £ 269,033.00
• UK investments (excluding controlled companies)	7.30 £	7.31 £
• Shares in, and loans to, controlled companies	7.32 £	7.33 £
• Overseas investments	7.34 £	7.35 £
• Loans and non-trade debtors	7.36 £	
• Other current assets	7.37 £	208,365.00
Were all investments qualifying ('approved charitable') investments, and were loans made qualifying loans, within section 558 and section 561 ITA 2007?		
		Yes
• Value of any non-qualifying (non 'approved charitable') investments and loans	7.38 £	
• Number of subsidiary or associated companies the charity controlled at 5 April 2024	7.39	

Claim

I claim exemption from tax

7.40	<div>Signature</div> <div>Date</div> <div>Print name in full here</div>	<div>Status or capacity in which you are signing</div> <div>7.41</div>
------	---	--

7.42	Additional information
------	------------------------