



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1st April 2020 **Period start date** **To** 31st March 2021 **Period end date**

Charity name: Donald MacKay Trust

Charity registration number: 298083

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	(I) To advance the Christian Religion (II) To relieve poverty, distress and suffering in any part of the world.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Support for education and job creation in Tanzania and Uganda Medical and food support in the United Kingdom, Tanzania, India, Burundi and Kenya Support for churches and community groups in Staffordshire, UK and elsewhere Support for peacebuilding
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees confirm that they have had regard to the guidance issued by the Charity Commission on public benefit

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	The trustees make grants to organisations and individuals after a) confirming the activities supported comply with the purposes of the charity and b) satisfying themselves that the grants will be used and accounted for properly. Grants are usually given when the organisations and individuals are already known to the trustees. Grants are occasionally made to qualifying organisations which apply to the Trust but this usually to less than 10% of the annual grants made.
Policy on social investment including program related	Para 1.38	

investment		
Contribution made by volunteers	Para 1.38	The Charity is administered entirely by volunteers.
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>The charity has</p> <ul style="list-style-type: none"> a) Continued to support the work of Newcastle Baptist Church, UK and St John's Church Keele, UK. b) Continued to support organisations operating food banks and other social support in the UK. c) For the past 25 years, supported the Training for Life life skills programme in Tanzania which has to date benefitted more than 700 young people. d) For many years, supported the training of medical staff in Tanzania and Uganda, seeing the qualification of two health professionals in 2020-2021; e) Supported emergency food and disaster relief programmes in several countries including Burundi, Kenya, Tanzania and India.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	

Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The charity recorded a surplus of £4,529 for the year, resulting in reserves carried forward of £4,294.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Reserves of a maximum of 6 months' expenditure may be held in order to provide continuity to beneficiaries. However the charity usually holds reserves of less than 2 months' expenditure.
Amount of reserves held	Para 1.22	£4,294
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	The charities principal sources of funds are donations by the trustees.
Investment policy and objectives including any social investment policy adopted	Para 1.46	The charity does currently make investments and holds all reserves in a current account.
A description of the principal risks facing the charity	Para 1.46	The principal risk is the inability of the trustees to continue to donate to the charity through a fall in personal incomes.
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Trust Deed
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	As a registered charity
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Trustees are selected by the existing trustees, two of whom are founding trustees

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Donald MacKay Trust
Other name the charity uses	Donald MacKay Trust
Registered charity number	298083

Charity's principal address	9 Highway lane, Keele, Staffordshire ST5 5AN

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	Jeremy Lefroy	Treasurer and Secretary		
2	Professor Janet Lefroy	Chair		
3	Dr Elizabeth Thompson			
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees - names of the directors at the date the report was approved

Director name		
N/A		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

N/A		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

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

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

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Declarations

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

Signed on behalf of the charity's trustees

Signature(s)

	
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Full name(s)

Jeremy John Elton Lefroy	
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Position (eg
Secretary, Chair, etc)

Secretary	
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Date

26-01-2022



Donald MacKay Trust		Charity No (if any)	298083
Annual accounts for the period			
Period start date	4/1/2020	To	Period end date 3/31/2021

Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04
Incoming resources (Note 3)						
Incoming resources from generated funds			-		-	-
Voluntary income		S01	42,478	6,255	-	48,733
Activities for generating funds		S02	-	-	-	-
Investment income		S03	-	-	-	-
Incoming resources from charitable activities		S04	-	-	-	-
Other incoming resources		S05	-	-	-	-
Total incoming resources		S06	42,478	6,255	-	48,733
Resources expended (Notes 4-8)						
Costs of Generating Funds			-	-	-	-
Costs of generating voluntary income		S07	-	-	-	-
Fundraising trading costs		S08	-	-	-	-
Investment management costs		S09	-	-	-	-
Charitable activities		S10	37,689	6,255	-	43,944
Governance costs		S11	260	-	-	260
Other resources expended		S12	-	-	-	-
Total resources expended		S13	37,949	6,255	-	44,204
Net incoming/(outgoing) resources before transfers		S14	4,529	-	-	4,529
Gross transfers between funds		S15	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		S16	4,529	-	-	4,529
Other recognised gains/(losses)						
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-
Net movement in funds		S19	4,529	-	-	4,529
Total funds brought forward		S20	- 235	-	-	- 235
Total funds carried forward		S21	4,294	-	-	4,294

CC17a

**Total last
year
£
F05**

-
23,761
-
-
-
-
23,761

-
-
-
-
21,321
542
-
21,863
1,898
-
1,898

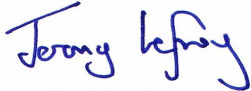
-
-
1,898
- 2,133
- 235

Section B

Balance sheet

	Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03
Fixed assets				
Tangible assets (Note 9)	B01	-	-	-
	B02	-	-	-
Investments (Note 10)	B03	-	-	-
Total fixed assets	B04	-	-	-
Current assets				
Stock and work in progress	B05	-	-	-
Debtors (Note 11)	B06	3,125	-	-
(Short term) investments	B07	-	-	-
Cash at bank and in hand	B08	6,000	-	-
Total current assets	B09	9,125	-	-
Creditors: amounts falling due within one year (Note 12)	B10	4,831		-
Net current assets/(liabilities)	B11	4,294	-	-
Total assets less current liabilities	B12	4,294	-	-
Creditors: amounts falling due after one year (Note 12)	B13	-	-	-
Provisions for liabilities and charges	B14	-	-	-
Net assets	B15	4,294	-	-
Funds of the Charity				
Unrestricted funds	B16	4,294		
	B17	-		
Restricted income funds (Note 13)	B18		-	
Endowment funds (Note 13)	B19			-
Total funds	B20	4,294	-	-

Signed by one or two trustees on behalf of all the trustees

Signature	Print I
	Jeremy



Total this year £ F04	Total last year £ F05
-	-
-	-
-	-
-	-

-	-
3,125	-
-	-
6,000	2,834
9,125	2,834

4,831	3,069
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4,294	-	235
-------	---	-----

4,294	-	235
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-	-
-	-

4,294	-	235
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4,294	-	235
-	-	-
-	-	-
-	-	-

4,294	-	235
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Name	Date of approval
Lefroy	1/22/2022

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (or fair value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP) 2019
 - and with*

✓

 Accounting Standards;
 - or

 Financial Reporting Standards for Charities 2019
 - and with the Charities Act.
- [** except for the following].

Give details in this box if a different standard has been used.

* -Tick as appropriate:

- ☐ if all relevant disclosures shown in the pack have been given
- ☐ if disclosures completed in these accounts have been restricted to the minimum required by the "Financial Reporting Standards for Smaller Enterprises (FRSSE)".

** - If no departures from the chosen standards have been made then tick the boxes.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation basis) except for the following).

Give details in this box of any material changes that have been made.

§ if no changes have been made to accounting policies then delete this section.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years (§).

Give details in this box of any material changes that have been made.

§§ if no changes have been made to accounts for previous periods then delete this section.

Accounts

st (except that investments are shown at market

nmended Practice (SORP 2005);

Smaller Enterprises (FRSSE);

followed.

then please tick "Accounting Standards";

ed to those required by the FRSSE, then please tick

n delete these words; otherwise give details of any changes

n rules and methods of accounting) since last year (§

ve been made.

hese words.

§ except for the following).

ve been made.

en delete these words.

Note 2

Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES**Recognition of incoming resources**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment income

This is included in the accounts when receivable.

Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES**Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS**Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Stocks and work in progress

These are valued at the lower of cost or market value.

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM THOSE
ABOVE**

Section C**Notes to the accounts****Note 3****Analysis of incoming resources**

Incoming resources may be further analysed if this would help the reader of the accounts.

	Analysis	This year £
Voluntary income	Donations under Giftaid	37,555
	Donations not under Giftaid	3,065
	Giftaid claimed	8,113
		-
		-
	Total	48,733
Activities for generating funds		-
		-
		-
		-
		-
	Total	-
Investment income		-
		-
		-
		-
		-
	Total	-
Incoming resources from charitable activities		-
		-
		-
		-
		-
	Total	-

(cc

Last year
£

19,300
-
4,461
-
-
23,761

-
-
-
-
-
-

-
-
-
-
-
-

-
-
-
-
-
-

Section C**Notes to the accounts****Note 4****Analysis of resources expended**

Resources expended may be further analysed if this would help the reader of the account

	Analysis	This year £
Costs of generating voluntary income		-
		-
		-
		-
		-
	Total	-
Fundraising trading costs		-
		-
		-
		-
		-
	Total	-
Investment management costs		-
		-
		-
	Total	-
Charitable activities		-
		-
		-
		-
		-
	Total	-
Governance costs	Bank charges	260
	Travel costs	-
		-
	Total	260

(

S.

Last year
£

-
-
-
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-

-
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-

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-
-
-

234
308
-
542

Section C**Notes to the accounts****Note 5 Support Costs**

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

Note 6 Details of certain items of expenditure**6.1 Trustee expenses**

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
0	1
	Travel costs for trustee meetings
£	308

6.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
0	0
0	0

Section C
Notes to the accounts
(c)
Note 7 Paid employees
Please complete this note if the charity has any employees.
7.1 Staff Costs

	This year £	Last year £
Gross wages, salaries and benefits in kind	-	-
Employer's National Insurance costs	-	-
Pension costs	-	-
Total staff costs	-	-

7.2 Average number of full-time equivalent employees in the year
The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	-	-
Total	-	-

7.3 Defined contribution pension scheme
Please complete if a defined contribution pension scheme is operated.
Brief details of the scheme

N/A

	This year £	Last year £
The costs of the scheme to the charity for the year		
The amount of any contributions outstanding at the year end		
The amount of any contributions prepaid at the year end		

Section C**Notes to the accounts****Note 8 Grantmaking**

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

8.1 Total value of grants

Purpose for which grants made	Grants to institutions Total amount £
Church and mission work	12,585.00
Health work in Tanzania	2,906.00
Education work - Tanzania, Uganda and UK	14,885.00
Training for Life Course - Tanzania	2,000.00
International relief - (mainly Tanzania, India, Nepal, Burundi)	7,573.00
Other	3,995.00
Total	43,944

8.1 Grantmaking costs

If the charity's accounts are prepared on the "activity basis" please give details of any support costs associated with grantmaking. Please enter "Nil" if the charity does not identify any support costs.

Support costs of grantmaking**8.3 Grants made to institutions**

If the charity has made grants to particular institutions that are material in the context of grantmaking please give details of the institution supported, purpose of the grant and the amount of the grant for each institution listed. Sufficient information should be given to provide a reasonable indication of the range of institutions supported.

Names of institutions	Purpose

Total grants to institutions

(c)

Aggregate form a

Grants to individuals Total amount £
4,200
1,980
10,771
4,000
-
370
21,321

*Any support cost
or allocate*

£

*Next of its
and total paid to
the understanding*

Total amount of grants paid £
-
-
-
-
-
-
-
-
-
-
-

Section C

Notes to the accounts

Note 9 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

9.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-

9.2 Accumulated depreciation and impairment provisions

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
** Rate					

Balance brought forward	-	-	-	-	-	-
Depreciation charge for year	-	-	-	-	-	-
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-

9.3 Net book value

Brought forward	-	-	-	-	-	-
Carried forward	-	-	-	-	-	-

9.4 Revaluation

If any fixed assets have been revalued please give details of the valuer and method of valuation

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* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Section C**Notes to the accounts****Note 10 Investment assets**

Please complete this note if the charity has any investment assets.

10.1 Fixed assets investments

	£
Carrying (market) value at beginning of year	-
Add: additions to investments at cost	-
Less: disposals at carrying value	-
Add/(deduct): net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

Please provide below:

10.2 A breakdown of the market values of investments shown above agreeing with the sheet row B03.

10.3 A breakdown of the income from investments agreeing with SOFA row S03.

Analysis of investments

	10.2 Market value at year end £
Investment properties	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-
Investments in subsidiary or connected undertakings and companies	-
Securities not listed on a recognised Stock Exchange	-
Cash held as part of the investment portfolio	-
Other investments	-
Total	-

10.4 Material investment holdings

If any single investment is material in terms of its value (for example represents more than 10% of the value of the charity's total investments) please provide details.

Investment held	
Market Value	

Balance

10.3 Income from investments for the year £
-
-
-
-
-
-
-

in 5 per cent

Note 11 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors**Trade debtors****Amounts due from subsidiary and associated undertakings****Other debtors****Prepayments and accrued income****Total**

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
-	-	-	-
-	-	-	-
3,125.0	-	-	-
-	-	-	-
3,125.0	-	-	-

Note 12 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

12.1 Analysis of creditors**Loans and overdrafts****Trade creditors****Amounts due to subsidiary and associated undertakings****Other creditors****Accruals and deferred income****Total**

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
-	-	-	-
-	-	-	-
-	-	-	-
4,831	3,069	-	-
-	-	-	-
4,831	3,069	-	-

12.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

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Section C**Notes to the accounts****Note 13 Endowment and restricted income funds**

Please complete this section if the charity has any endowment or restricted income funds.

13.1 Funds held

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

Fund Name	Type PE, EE or R	Purpose and Restrictions
Oxford House	R	For the support of the work of Oxford House Research

13.2 Movements of major funds

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Funds	-	-	-	-	-	-

13.3 Transfers between funds

Please give details of any transfers between funds.

From Fund (Name)	To Fund (Name)	Reason	Amount

Section C**Notes to the accounts****Note 14****Transactions with related parties**

If the charity has any transactions with related parties (other than the trustee expenses note 6) details of such transactions should be provided in this note. If there are no transactions, please enter "None" in the relevant boxes.

14.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to or other related parties by the charity or any institution or company connected with it.

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or received
		This year £

14.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties at the year end.

	Name of trustee or connected party	Legal authority	Amount
			This year £
Due to trustees and related parties	Jeremy Lefroy	Letter	4831
Due from trustees and related parties			

14.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £

(co

**s explained in
sactions to**

aid to a trustee

or benefit value
Last year £

ed parties by

t owing
Last year £
3069

h a trustee or

Last year £

Note 15	Additional Disclosures
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The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.
