



# Trustees' Annual Report for the period

		Period start date			Period end date		
From	01	04	2023	To	31	03	2024

## Section A Reference and administration details

Charity name

Donald MacKay Trust

Other names charity is known by

Registered charity number (if any)

298083

Charity's principal address

9 Highway Lane

Keele

Staffordshire

Postcode

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		
2	Professor Janet Lefroy	Secretary		
3	Dr Elizabeth Thompson			
4				
5				
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

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### 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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## Section B Structure, governance and management

### Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Trust Deed
How the charity is constituted (eg. trust, association, company)	Trust
Trustee selection methods (eg. appointed by, elected 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.

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## Section C Objectives and activities

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

- |      |  |
|------|--|
| (I)  | To advance the Christian faith                                       |
| (II) | To relieve poverty, distress and suffering in any part of the world. |

Support for education, and in particular medical and nursing education  
Support for training in vocational and employments skills.  
Welfare support (including food and medical aid)  
Support for the work of churches in Staffordshire and elsewhere.  
Support for voluntary groups in Staffordshire and elsewhere in the UK.  
Support for peacebuilding work.

**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)**

**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**

The Trust was able to

- a) facilitate the vocational training of a further 10 young people so that they could gain employment in the tourism industry in Tanzania;
- b) continue to support the Training for Life programme for young people in Tanzania for its 28<sup>th</sup> year of operation;
- c) continue to support medical training for one medical student and one nursing student
- d) support a low-income community to buy and produce food and and to procure medical supplies
- e) support careers education in schools severely impacted by a serious economic crisis;
- f) support food banks in Staffordshire;
- g) support churches in Staffordshire which provided services to the community throughout the year
- h) support the work of the Christian Medical Fellowship, in particular assisting students to attend conferences
- i) support the work of Health Education in Northern Tanzania
- j) support the work of the Liverpool School of Tropical Medicine
- k) support work among smallholder coffee farmers in E&C Africa
- l) support work in peacebuilding in various areas in N and C Africa
- m) continue to support the work of various UK charities.

## Section E

## Financial review

### Brief statement of the charity's policy on reserves

It is the policy of the Charity to hold a maximum of 6<sup>th</sup> months' expenditure in reserves. In practice, reserves are much lower than this as the Charity has no overheads and its expenditure consists of discretionary grants,

### Details of any funds materially in deficit

None

### 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's principal source of funds is regular donations by its trustees. Some other income is also received from other donors for specific projects.

All expenditure has been made in accordance with the key objectives of the Charity as set out above.

The Charity's resources are kept in a bank current account. It holds no investments.

## Section F

## Other optional information

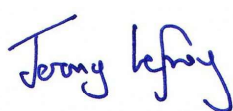
## Section G

## 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)

Jeremy John Elton Lefroy

Position (eg Secretary, Chair, etc)

Treasurer

Date

24-01-2025





Donald MacKay Trust			Charity No (if any)	298083	CC17a
Annual accounts for the period					
Period start date	01/04/2023	To	Period end date	31/03/2024	

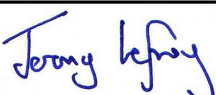
## Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year £	Total last year £
			Unrestricted funds £	income funds £	Endowment funds £		
			F01	F02	F03	F04	F05
<b>Incoming resources (Note 3)</b>							
Incoming resources from generated funds			-	-	-	-	-
Voluntary income		S01	38,337	28,190	-	66,527	72,313
Activities for generating funds		S02	-	-	-	-	-
Investment income		S03	-	-	-	-	-
Incoming resources from charitable activities		S04	-	-	-	-	-
Other incoming resources		S05	-	-	-	-	-
<b>Total incoming resources</b>		S06	38,337	28,190	-	66,527	77,493
<b>Resources expended (Notes 4-8)</b>							
Costs of Generating Funds			-	-	-	-	-
Costs of generating voluntary income		S07	-	-	-	-	-
Fundraising trading costs		S08	-	-	-	-	-
Investment management costs		S09	-	-	-	-	-
Charitable activities		S10	44,909	26,534	-	71,443	65,684
Governance costs		S11	105	-	-	105	164
Other resources expended		S12	-	-	-	-	-
<b>Total resources expended</b>		S13	45,014	26,534	-	71,548	65,848
<b>Net incoming/(outgoing) resources before transfers</b>		S14	- 6,677	1,656	-	- 5,021	11,645
<b>Gross transfers between funds</b>		S15	-	-	-	-	-
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>		S16	- 6,677	1,656	-	- 5,021	11,645
<b>Other recognised gains/(losses)</b>							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
<b>Net movement in funds</b>		S19	- 6,677	1,656	-	- 5,021	11,645
<b>Total funds brought forward</b>		S20	120	11,369	-	11,489	120
<b>Total funds carried forward</b>		S21	- 6,557	13,025	-	6,468	11,765

## Section B Balance sheet

	Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04
<b>Fixed assets</b>					
Tangible assets (Note 9)	B01	-	-	-	-
	B02	-	-	-	-
Investments (Note 10)	B03	-	-	-	-
<b>Total fixed assets</b>	B04	-	-	-	-
<b>Current assets</b>					
Stock and work in progress	B05	-	-	-	-
Debtors (Note 11)	B06	1,600	-	-	1,600
(Short term) investments	B07	-	-	-	-
Cash at bank and in hand	B08	-	5,144	-	5,144
<b>Total current assets</b>	B09	1,600	5,144	-	6,744
<b>Creditors: amounts falling due within one year</b> (Note 12)	B10	276	-	-	276
<b>Net current assets/(liabilities)</b>	B11	1,324	5,144	-	6,468
<b>Total assets less current liabilities</b>	B12	1,324	5,144	-	6,468
<b>Creditors: amounts falling due after one year</b> (Note 12)	B13	-	-	-	-
<b>Provisions for liabilities and charges</b>	B14	-	-	-	-
<b>Net assets</b>	B15	1,324	5,144	-	6,468
<b>Funds of the Charity</b>					
Unrestricted funds	B16	- 6,557			- 6,557
	B17	-			-
Restricted income funds (Note 13)	B18		13,025		13,025
Endowment funds (Note 13)	B19			-	-
<b>Total funds</b>	B20	- 6,557	13,025	-	6,468

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

Signature	Print Name
	Jeremy Lefroy





Total last  
year  
£

F05

-
-
-
-

-
4,637
-
11,280
15,917

4,152
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11,765
--------

11,765
--------

-
-

11,765
--------

396
-
11,369
-

11,765
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Date of  
approval

27/12/2024

## Section C

## Notes to the accounts

### 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 (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with\* ☐ Accounting Standards;
- or ☐ Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

[\*\* except for the following].

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

\* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick "Accounting Standards";
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick "Financial Reporting Standards for Smaller Enterprises (FRSSE)".

\*\* - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

#### 1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year (§ 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 these words.

#### 1.3 Changes to previous accounts

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

***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 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

<b>Recognition of incoming resources</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>the trustees are virtually certain they will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>
<b>Incoming resources with related expenditure</b>	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
<b>Tax reclaims on donations and gifts</b>	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the related goods or services have been delivered.
<b>Gifts in kind</b>	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.
<b>Donated services and facilities</b>	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.
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
<b>Investment income</b>	This is included in the accounts when receivable.
<b>Investment gains and losses</b>	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

<b>Liability recognition</b>	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
<b>Governance costs</b>	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.
<b>Grants with performance conditions</b>	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.
<b>Grants payable without performance conditions</b>	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.
<b>Support Costs</b>	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

<b>Tangible fixed assets for use by charity</b>	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.
<b>Investments</b>	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.
<b>Stocks and work in progress</b>	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	55,425
	Tax Refunds	10,699
		-
		-
		-
	<b>Total</b>	<b>66,124</b>
Activities for generating funds		-
		-
		-
		-
		-
	<b>Total</b>	<b>-</b>
Investment income		-
		-
		-
		-
		-
	<b>Total</b>	<b>-</b>
Incoming resources from charitable activities		-
		-
		-
		-
		-
	<b>Total</b>	<b>-</b>

(cont)

Last year  
£

38,225
9,775
-
-
-
48,000

-
-
-
-
-
-

-
-
-
-
-
-

-
-
-
-
-
-

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 4 Analysis of resources expended**

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

	Analysis	This year £	Last year £
<b>Costs of generating voluntary income</b>		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	-	-
<b>Fundraising trading costs</b>		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	-	-
<b>Investment management costs</b>		-	-
		-	-
	<b>Total</b>	-	-
<b>Charitable activities</b>		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	-	-
<b>Governance costs</b>		-	-
		-	-
	<b>Total</b>	-	-

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**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 £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>Total</b>	-	-	-	-

**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
1	0
Travel	
57	0

**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	(cont)
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**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	-	-
<b>Total staff costs</b>	-	-

**7.2 Average number of full-time equivalent employees in the year**

	This year Number	Last year Number
The parts of the charity in which the employees work		
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	-	-
<b>Total</b>	-	-

**7.3 Defined contribution pension scheme**

*Please complete if a defined contribution pension scheme is operated.*

Brief details of the scheme

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	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		



<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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## 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 £	Grants to individuals Total amount £
Educational courses for young people in Tanzania	11,075.00	-
Emergency and school fees paid to students in Uganda, Sudan/Indonesia	-	11,051
Medical expenses for cardiac emergency - Uganda	7,099.00	-
Costs of health education TOT course - Tanzania	4,500.00	-
Support for costs of Relationships Foundation	5,000.00	-
Support for health institutions in Tanzania, Liverpool, international	3,000.00	-
<b>Total</b>	<b>30,674</b>	<b>11,051</b>

### 8.1 Grantmaking costs

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

Support costs of grantmaking

Nil

### 8.3 Grants made to institutions

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

Names of institutions	Purpose	Total amount of grants paid £
Training for Life, Tanzania	Courses for school leavers to prepare them for life	4,750
KIT, Tanzania	Vocational course in hospitality for young women in	3,863
Hospital, Kampala	Costs of emergency cardiac surgery for nursing student	6,760
Evangelical Lutheran Church of	Costs of Training of Trainers Course in Karatu	3,515
Relationships Foundation.	Support for operational costs of the Foundation	6,100
Liverpool School of Tropical	Grant for 125 anniversary appeal	1,000
Newcastle-under-Lyme Baptist	Church's ministry in Staffordshire	3,800
		-
<b>Total grants to institutions</b>		<b>29,788</b>

## Section C

## Notes to the accounts

(cont)

**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**

<b>**Basis</b>	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
<b>** Rate</b>					

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.

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**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	-
<b>Add:</b> additions to investments at cost	-
<b>Less:</b> disposals at carrying value	-
<b>Add/(deduct):</b> 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 balance 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  £	10.3 Income from investments for the year  £
<b>Investment properties</b>	-	-
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	-	-
<b>Total</b>	-	-

**10.4 Material investment holdings**

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

<b>Investment held</b>	
<b>Market Value</b>	

**Section C****Notes to the accounts****(cont)****Note 11 Debtors and prepayments***Please complete this note if the charity has any debtors or prepayments.***Analysis of debtors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	1,600.0	4,637.0	-	-
Prepayments and accrued income	-	-	-	-
<b>Total</b>	<b>1,600.0</b>	<b>4,637.0</b>	<b>-</b>	<b>-</b>

**Note 12 Creditors and accruals***Please complete this note if the charity has any creditors or accruals.***12.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	276	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	-	-	-	-
Accruals and deferred income	-	-	-	-
<b>Total</b>	<b>276</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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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<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**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
Fund for Food Relief	R	This fund is for provision of food to people on low incomes in India

**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 £
Food relief fund	-	14,369	- 3,000		-	11,369
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Total Funds</b>	-	14,369	- 3,000	-	-	11,369

**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****(cont)****Note 14 Transactions with related parties**

*If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, 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 a trustee 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 benefit value	
		This year £	Last year £

**14.2 Loans**

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

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties				
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 trustee or related party has a material interest.*

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £
Jeremy Lefroy	Trustee	Donation to Café Africa Trust	0	1038
Jeremy Lefroy	Trustee	Donation to Concordis Intl	0	500
Jeremy Lefroy	Trustee	Donation to Relationships	6100	5051

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.

An amount in 2022/2023 accounts was shown as a creditor of £11,369 when it should have been shown as part of the funds of the charity (restricted). This has been corrected in the prior year figures shown on the balance sheet for 2023/2024. There is no material difference to the accounts and all restricted funds will have been expended by the end of the financial year 2024/2025.



CHARITY COMMISSION  
FOR ENGLAND AND WALES

## Independent examiner's report on the accounts

### Section A

### Independent Examiner's Report

Report to the trustees

Charity Name

DONALD MACKAY TRUST

On accounts for the year  
ended

31/03/2024

Charity no  
(if any)

298083

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD/MM/YYYY.

Responsibilities and  
basis of report

As the charity's trustees, 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 all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent  
examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [ ] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

\* Please delete the words in the brackets if they do not apply.

Signed:

CG Ashton

Date:

20/01/2025

Name:

CLIVE GEOFFREY ASHTON

Relevant professional  
qualification(s) or body

FELLOW OF INSTITUTE OF CHARTERED ACCOUNTANTS  
IN ENGLAND AND WALES



(if any):

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Address:

14 WESTERDALE DRIVE
KEENE, NEWCASTLE-UNDER-LYME
STAFFS ST9 5FH

## Section B

### Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

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