

# MOONLIGHT TRUST

England & Wales · Charity number 1170708

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2016-12-12

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 15 Nelson street  
Dewsbury  
west yorkshire  
WF13 1NA

**Phone** 01924761852

**Email** [moonlighttrust@gmail.com](mailto:moonlighttrust@gmail.com)

**Website** <https://www.MoonlightTrust.org.uk>

## Activities

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**Objects:** 1) THE PREVENTION OR RELIEF OF POVERTY ANYWHERE IN THE WORLD BY PROVIDING GRANTS, ITEMS AND SERVICES TO INDIVIDUALS IN NEED AND/OR CHARITIES, OR OTHER ORGANISATIONS WORKING TO PREVENT OR RELIEVE POVERTY.2) THE PREVENTION OR RELIEF OF POVERTY ANYWHERE IN THE WORLD BY PROVIDING OR ASSISTING IN THE PROVISION OF EDUCATION, TRAINING, HEALTHCARE PROJECTS AND ALL THE NECESSARY SUPPORT DESIGNED TO ENABLE INDIVIDUALS TO GENERATE A SUSTAINABLE INCOME AND BE SELF-SUFFICIENT.3) THE ADVANCEMENT OF EDUCATION THROUGHOUT THE WORLD.4) THE RELIEF AND PREVENTION OF SICKNESS, DISEASE AND PHYSICAL OR MENTAL DISABILITY THROUGHOUT THE WORLD.

**Activities:** We continue to support national & international humanitarian relief projects tackling poverty and social injustice. We support local (UK) & international communities through the provision of food banks & emergency aid, employment support for local women, assisting displaced refugees internationally continuing to advance our mission to build a better and fairer world for all.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** The General Public/mankind

## Geography

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- Throughout England

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£124,629	£104,047	-	-
2023-12-31	£110,420	£84,338	-	-
2022-12-31	£112,676	£83,750	-	-
2021-12-31	£104,772	£68,627	-	-
2020-12-31	£70,383	£42,580	-	-

## Trustees

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Name	Role	Appointed
<b>Jackie Darnbrough</b>	Chair	2022-10-30
Faisal Ali		2022-11-25
Nathalia carter		2022-08-09
Shahnaz Ali		2024-01-29

**MOONLIGHT TRUST**

England & Wales - Charity number 1170708

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# Accounts

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**MOONLIGHT TRUST**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

# MOONLIGHT TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

*FOR THE YEAR ENDED 31 DECEMBER 2024*

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<b>Charity number</b>	1170708
<b>Trustees</b>	Jackie Darnbrough (Chair) Nathalia Carter Niamh Byrne (Resigned 19 February 2024) Faisal Ali Shahnaz Ali (Deputy Chair) (Appointed 29 January 2024)
<b>Registered office</b>	15 Nelson Street Dewsbury West Yorkshire WF13 1NA
<b>Independent Examiner</b>	WRN Investments Limited Ground Floor Unit 2 Manor Court Manor Mill Lane Leeds England LS11 8LQ
<b>Bankers</b>	HSBC Bank PLC 14A Market Place Dewsbury West Yorkshire WF13 1DH

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# MOONLIGHT TRUST

## CONTENTS

*FOR THE YEAR ENDED 31 DECEMBER 2024*

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	<b>Page</b>
Trustees' Report	1 - 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Statement of Financial Position	7
Notes	8 - 11

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# MOONLIGHT TRUST

## TRUSTEE'S REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2024

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The trustees present their annual report for Moonlight Trust for the year ended 31 December 2024.

The financial statements comply with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), as modified by the exemption for small charities provided in Update Bulletin 1.

#### **Structure, governance, and management**

##### Governing document

The Charity is governed by its Constitution, which was adopted on 12 December 2016. The Constitution sets out the Charity's objectives, powers, and the rules for its governance, including the appointment and responsibilities of trustees.

##### Constitution of the Charity

The Charity is constituted as a Charitable Incorporated Organisation (CIO) and is registered with the Charity Commission. The Trustees are responsible for the overall management and control of the Charity, holding regular meetings to review activities, set strategic priorities, and ensure compliance with legal and regulatory requirements.

##### Recruitment and Appointment of Trustees

The methods used to recruit and appoint new charity trustees include a transparent recruitment process. Trustees are elected by the existing board members in accordance with the provisions set out in the Constitution. This process ensures that new trustees have the necessary skills and experience to contribute effectively to the governance of the Charity.

##### Trustees and Volunteers

Volunteers are involved in all aspects of our work, and all our trustees also give their time freely. The trustees who held office during the period and subsequently were as follows:

- Jackie Darnbrough (Chair)
- Nathalia Carter
- Niamh Byrne – Resigned 19 February 2024
- Faisal Ali
- Shahnaz Ali (Deputy Chair) – Appointed 29 January 2024

#### **Public benefit**

The Trustees confirm their compliance with the duty to have due regards to the public benefit guidance (section 17 of the Charities Act 2011) published by the Charity Commission when reviewing the Charity's aims and objectives and in planning future activities.

#### **Objectives and activities**

The objectives and activities of the Charity are:

1. The prevention or relief of poverty anywhere in the world by providing grants, items and services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty.
2. The prevention or relief of poverty anywhere in the world by providing or assisting in the provision of education, training, healthcare projects and all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient.
3. The advancement of education throughout the world.
4. The relief and prevention of sickness, disease and physical or mental disability throughout the world.

##### Mission statement

To alleviate poverty, sickness, and social injustice for the world's most deprived communities.

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# MOONLIGHT TRUST

## TRUSTEE'S REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2024

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#### Our Aim

Our aim is to support some of the world's most deprived communities, especially those in desperate situations such as refugees fleeing violence and oppression. We provide basic emergency supplies like food, water, shoes, and medical treatment, as well as employability skills and educational support. Our efforts range from supporting food banks in the UK to aiding refugees in Greece, France, Serbia, Bangladesh, Turkey, Pakistan, and the Middle East. We have been involved in every step of the refugee journey, from funding boat rescue missions to providing essential supplies in camps.

#### Our Values

Our values include protection against discrimination, promotion of fairness and equality, raising awareness, and promoting diversity. We believe these are fundamental to our mission to alleviate poverty, sickness, and social injustice for the world's most deprived communities. We support individuals regardless of race, religion, gender, or background and strive to build a diverse and inclusive community through our events and workshops.

#### **Achievement and performance**

In the year 2024, Moonlight Trust has made significant strides in various areas, demonstrating its commitment to alleviating poverty, sickness, and social injustice across local and global communities.

#### **Awards and Recognition**

- This year, the charity's leadership and innovative programming continued to receive external recognition — including the national spotlight for the faith-based environmental initiative, the Green Deen Project (featured on regional media such as BBC Look North and Iqra TV).
- The strong female leadership of Chair Jackie and Project leader Noushin continues to be a cornerstone of the organisation's identity, reinforcing a culture of resilience, inclusion and community empowerment.
- The charity's governance was further strengthened in 2024 with the appointment of new board member and Deputy Chair Shahnaz Ali OBE, bringing deep experience in health and local government and signalling elevated credibility in leadership and oversight.

#### **Community projects**

##### ***Household Support and Food Bank***

Across the UK (specifically in Yorkshire, Kirklees and neighbouring areas), Moonlight Trust again focused on supporting families facing cost-of-living pressures through:

- A Household Support Fund helping families manage essential living costs.
- A Food Bank initiative which maintained a strong emphasis on supporting single-mothers and children — recognising that over 50% of the food-pack beneficiaries were single mums and their children.

##### ***Women's Coffee, Careers & Cuppa Club***

The Cuppa Club continued to provide a holistic support programme for women and girls, including:

- Employability and confidence-building workshops.
- Social learning clubs, mentoring day trips, leadership development.
- Clinical psychological and mental-health support.
- Awareness sessions tackling inequality, domestic abuse, stereotypes, aspirations and wellbeing.

##### ***Refugee-Awareness & Community Cohesion***

Workshops and sessions were held across Yorkshire (in universities, schools and community centres) to raise awareness of refugee experiences and promote cohesion, diversity and dialogue. These engaged a diverse audience — students, academics, business and community leaders, and Members of Parliament.

# MOONLIGHT TRUST

## TRUSTEE'S REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2024

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#### ***Green Deen Project***

This year marked the final phase of the Green Deen Project, a faith-inspired journey of community, care and connection with nature. Key highlights:

- Over 350 participants, primarily children and young people from schools, mosques and special education groups, took part exploring environmental stewardship through the lens of deen (faith) and fitrah (our natural state).
- Through partnerships with local agencies such as One Community Foundation and Kirklees Council and park officer Andrew, the project improved local parks by installing new bridges, Moonlight Walk pathways and signage — making green spaces safer, more welcoming and spiritually meaningful.
- Free masterclasses were delivered on faith, biodiversity and climate action — creating a unique intersection of spirituality and environmental education.
- The project was featured on media outlets including BBC Look North and Iqra TV, enhancing the charity's outreach and public profile.

Watch our Green Deen Project video here: <https://youtu.be/oq-J7dltvjM?si=bBFmPtJfGL5W1Onz>

#### ***International Aid Projects***

Moonlight Trust's international humanitarian work continued apace in 2024, delivering vital aid and solidarity to vulnerable communities worldwide. Some of the key activities included:

- Calais Food & Water Project: Assisted approximately 2,000 refugees stranded in the Calais region lacking support, providing food, water and essential relief.
- Iftar Distribution – Syria & Qurbani Appeal: Delivered food-packs and support to displaced Syrian communities struggling with conflict and economic hardship.
- Afghanistan Support and Earthquake Relief: Supported orphanages, widows and children in Afghanistan, responding to natural disasters (earthquake) and ongoing humanitarian crisis by supplying essentials such as food, blankets and winter aid, alongside Ramadhan-focused distribution.
- Bosnia – Journey of Discovery: Conducted visits and fundraising for war survivors, refugees, and trauma-affected families (including genocide survivors) in Bosnia.
- Peace Walk in Solidarity with Children of Gaza: In solidarity with children affected by conflict globally (including Gaza's Rafah and Khan Younis crossings), the charity organised a Peace Walk and distributed aid to affected families.

#### **Future plans**

We will continue our efforts both locally and internationally, aligning with our mission to alleviate poverty, sickness and social injustice. Our future projects will focus on supporting the most deprived communities, ensuring that all our activities remain true to our core aims and objectives. We also plan to build on the success of recent initiatives such as the Green Deen Project and the Cuppa Club, strengthening our impact across environmental, social and humanitarian work. Additionally, we aim to make the Moonlight Trust Charity Dinner an annual event, fostering stronger community bonds and raising essential funds to sustain and expand our programmes.

Join us or contribute to our ongoing work: [moonlighttrust.enthouse.com/profile](https://moonlighttrust.enthouse.com/profile)

#### **Reference and administrative details**

Charity name:	Moonlight Trust
Registered Charity number:	1170708
Principal address:	15 Nelson Street, Dewsbury Dewsbury, WF13 1NA
Trustees:	Jackie Darnbrough (Chair) Nathalia Carter Faisal Ali Shahnaz Ali (Deputy Chair)
Email:	<a href="mailto:moonlighttrust@gmail.com">moonlighttrust@gmail.com</a>
Website:	<a href="http://www.moonlighttrust.org.uk">www.moonlighttrust.org.uk</a>

# MOONLIGHT TRUST

## TRUSTEE'S REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2024

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#### Financial review

Income for the year amounted to £124,629 (2023: £110,420). Expenditure in the year amounted to £104,047 (2023: £84,338). The net movement in funds for the year was a surplus of £20,582 (2023: £26,082). Unrestricted reserves stood at £179,520 (2023: £155,395) and restricted funds stood at £6,970 (2023: £10,513). The analysis of the restricted funds can be found on note 9 of the financial statements.

#### Reverses policy

We expect to hold £10,000 as reserves solely to be awarded as grants in the future when received donations are less than expected and do not meet the budgeted expenditure.

#### Independent examiner

A resolution proposing that WRN Accountants be reappointed as Independent Examiner of the Charity will be put to members.

#### Statement of responsibilities of the trustees

The Charity's trustees are responsible for preparing the annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Charity's trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including income and expenditure, for that period. In preparing the financial statements, the Charity's trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011.

They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Charity's trustees are satisfied that the internal controls operated to safeguard the Charity's assets are appropriate to the nature and scale of the Charity's operations.

The annual report was approved by the trustees on 31 October 2025 and signed on its behalf by:

*Jackie Darnbrough*

Jackie Darnbrough  
Trustee (Chair)

# MOONLIGHT TRUST

## INDEPENDENT EXAMINER'S REPORT

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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I report to the trustees on my examination of the accounts of Moonlight Trust for the year ended 31<sup>st</sup> December 2024.

This report is made solely to the Charity's trustees, as a body. My examination has been undertaken so that I might state to the Charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose.

### **Respective responsibilities of trustees and examiner**

As the Charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ("the Charities Act"). The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements under section 145 of the Charities Act 2011.
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

### **Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair' view, and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination 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 or are not consistent with the Charities SORP (FRS102), 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 to enable a proper understanding of the accounts to be reached.



Mueen Hyder ACCA (Independent Examiner)  
WRN Investments Limited  
Ground Floor Unit 2 Manor Court  
Manor Mill Lane  
Leeds  
LS11 8LQ

Dated: 31 October 2025

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# MOONLIGHT TRUST

## STATEMENT OF FINANCIAL ACTIVITIES

AS AT 31 DECEMBER 2024

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	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Income from:</b>					
Donations and legacies	2	89,229	34,900	124,129	101,652
Other income	3	500	-	500	8,768
<b>Total income</b>		<u>89,729</u>	<u>34,900</u>	<u>124,629</u>	<u>110,420</u>
<b>Expenditure on:</b>					
Charitable activities	4	45,950	35,423	81,373	51,286
Support costs	5	19,654	3,020	22,674	33,052
<b>Total expenditure</b>		<u>65,604</u>	<u>38,443</u>	<u>104,047</u>	<u>84,338</u>
<b>Net income/(expenditure)</b>		24,125	(3,543)	20,582	26,082
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		24,125	(3,543)	20,582	26,082
<b>Reconciliation of funds:</b>					
Total funds brought forward		155,395	10,513	165,908	139,826
<b>Total funds carried forward</b>		<u>179,520</u>	<u>6,970</u>	<u>186,490</u>	<u>165,908</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# MOONLIGHT TRUST

## STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2024

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	Note	2024 £	2023 £
<b>Fixed assets</b>			
Fixed assets	7	-	78
<b>Current assets</b>			
Cash at bank and in hand		187,930	166,744
<b>Creditors: amounts falling due within one year</b>	8	(1,440)	(914)
<b>Net assets</b>		<u>186,490</u>	<u>165,908</u>
<b>The funds of the charity:</b>			
Restricted funds	9	6,970	10,513
Unrestricted funds		179,520	155,395
<b>Total charity funds</b>		<u>186,490</u>	<u>165,908</u>

The notes on page 8-11 form part of these financial statements.

The financial statements were approved on behalf of the Trustees on 31 October 2025 by:

*Jackie Darnbrough*

Jackie Darnbrough

**Trustee (Chair)**

# MOONLIGHT TRUST

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

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#### 1 Accounting policies

##### 1.1 Basis of preparation and going concern assessment

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these financial statements. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern.

##### 1.2 Income

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the Charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

##### 1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis under the following heading.

Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries.

Support costs comprise those costs which are incurred directly in support of expenditure on the objects of the charity and include governance cost, finance, and office costs. Governance costs are those costs incurred in connection with the compliance with constitutional and statutory requirements of the charity.

##### 1.4 Fixed assets

Depreciation is provided to write off the cost, less an estimated residual value, of all fixed assets evenly over their expected economic useful lives on the following basis:

Equipment	10% reducing balance
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##### 1.5 Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of Charity.

Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Trust's work or for specific projects being undertaken by the Trust.

##### 1.6 Taxation

The Charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

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# MOONLIGHT TRUST

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 2 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Donations	89,229	-	89,229	76,012	-	76,012
Grants	-	34,900	34,900	-	25,640	25,640
	<u>89,229</u>	<u>34,900</u>	<u>124,129</u>	<u>76,012</u>	<u>25,640</u>	<u>101,652</u>

#### 3 Other income

	2024 £	2023 £
Gift aid	-	8,768
Interest income	500	-
	<u>500</u>	<u>8,768</u>

#### 4 Charitable activities

	2024 £	2023 £
Charitable activities	<u>81,373</u>	<u>51,286</u>

##### Analysis by fund

	2024 £	2023 £
Unrestricted funds	45,950	34,569
Restricted funds	35,423	16,717
	<u>81,373</u>	<u>51,286</u>

#### 5 Support and governance costs

	2024 £	2023 £
Accountancy	725	720
Advertising	438	582
Bank charges	325	157
Computer	601	544
Consultancy	19,430	26,605
Depreciation	78	142
Insurance	459	457
Office costs	-	311
Sundry	40	719
Telecommunications	165	680
Travel and accommodation	413	2,135
	<u>22,674</u>	<u>33,052</u>

# MOONLIGHT TRUST

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 5 Support and governance costs (continued)

##### Analysis by fund

	2024 £	2023 £
Unrestricted funds	19,654	25,387
Restricted funds	3,020	7,665
	<u>22,674</u>	<u>33,052</u>

#### 6 Trustees' remuneration and benefits

The charity trustees were not paid or received any other benefits from employment with the Charity in the year (2023: £nil) neither were they reimbursed expenses during the year (2023: £nil).

#### 7 Fixed assets

	Office equipment £	2024 Total £	2023 £
<b>Cost:</b>			
At 1 January 2024	764	764	764
Additions	-	-	-
At 31 December 2024	<u>764</u>	<u>764</u>	<u>764</u>
<b>Depreciation:</b>			
At 1 January 2024	686	686	544
Charge for the year	78	78	142
<b>At 31 December 2024</b>	<u>764</u>	<u>764</u>	<u>686</u>
<b>Net book value at 31 December 2024</b>	<u>-</u>	<u>-</u>	<u>78</u>
Net book value at 1 January 2024	78	78	220

#### 8 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	<u>1,440</u>	<u>914</u>

#### 9 Analysis of restricted funds

Restricted funds at the financial position date are represented by:

	Opening funds £	Grant received £	Grant spent £	Closing funds £
One Community	5,275	34,900	33,205	6,970
National Lottery Funding	5,238	-	5,238	-
	<u>10,513</u>	<u>34,900</u>	<u>38,443</u>	<u>6,970</u>

# MOONLIGHT TRUST

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 10 Comparatives for the statement of financial activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<b>Income from:</b>				
Donations and legacies	76,012	25,640	101,652	106,633
Other income	8,768	-	8,768	6,043
<b>Total income</b>	<u>84,780</u>	<u>25,640</u>	<u>110,420</u>	<u>112,676</u>
<b>Expenditure on:</b>				
Charitable activities	34,569	16,717	51,286	61,305
Support costs	25,387	7,665	33,052	22,445
<b>Total expenditure</b>	<u>59,956</u>	<u>24,382</u>	<u>84,338</u>	<u>83,750</u>
<b>Net income/(expenditure)</b>	24,824	1,258	26,082	28,926
Transfers between funds	-	-	-	-
<b>Net movement in funds</b>	<u>24,824</u>	<u>1,258</u>	<u>26,082</u>	<u>28,926</u>
<b>Reconciliation of funds:</b>				
Total funds brought forward	130,571	9,255	139,826	110,900
<b>Total funds carried forward</b>	<u>155,395</u>	<u>10,513</u>	<u>165,908</u>	<u>139,826</u>

**MOONLIGHT TRUST**

England & Wales - Charity number 1170708

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# Accounts

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**MOONLIGHT TRUST**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

# MOONLIGHT TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

*FOR THE YEAR ENDED 31 DECEMBER 2023*

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<b>Charity number</b>	1170708
<b>Trustees</b>	Jackie Darnbrough (Chair) Nathalia Carter Niamh Byrne (Resigned 19 February 2024) Faisal Ali Shahnaz Ali (Appointed 29 January 2024)
<b>Registered office</b>	15 Nelson Street Dewsbury West Yorkshire WF13 1NA
<b>Independent Examiner</b>	WRN Investments Limited Ground Floor Unit 2 Manor Court Manor Mill Lane Leeds England LS11 8LQ
<b>Bankers</b>	HSBC Bank PLC 14A Market Place Dewsbury West Yorkshire WF13 1DH

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# MOONLIGHT TRUST

## CONTENTS

*FOR THE YEAR ENDED 31 DECEMBER 2023*

---

	<b>Page</b>
Trustees' Report	1 - 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Statement of Financial Position	7
Notes	8 - 11

---

# MOONLIGHT TRUST

## TRUSTEE'S REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2023

---

The trustees present their annual report for Moonlight Trust for the year ended 31 December 2023.

The financial statements comply with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), as modified by the exemption for small charities provided in Update Bulletin 1.

#### **Structure, governance, and management**

##### Governing document

The Charity is governed by its Constitution, which was adopted on 12 December 2016. The Constitution sets out the Charity's objectives, powers, and the rules for its governance, including the appointment and responsibilities of trustees.

##### Constitution of the Charity

The Charity is constituted as a Charitable Incorporated Organisation (CIO) and is registered with the Charity Commission. The Trustees are responsible for the overall management and control of the Charity, holding regular meetings to review activities, set strategic priorities, and ensure compliance with legal and regulatory requirements.

##### Recruitment and Appointment of Trustees

The methods used to recruit and appoint new charity trustees include a transparent recruitment process. Trustees are elected by the existing board members in accordance with the provisions set out in the Constitution. This process ensures that new trustees have the necessary skills and experience to contribute effectively to the governance of the Charity.

##### Trustees and Volunteers

Volunteers are involved in all aspects of our work, and all our trustees also give their time freely. The trustees who held office during the period and subsequently were as follows:

- Jackie Darnbrough (Chair)
- Nathalia Carter
- Niamh Byrne – Resigned 19 February 2024
- Faisal Ali
- Shahnaz Ali – Appointed 29 January 2024

#### **Public benefit**

The Trustees confirm their compliance with the duty to have due regards to the public benefit guidance (section 17 of the Charities Act 2011) published by the Charity Commission when reviewing the Charity's aims and objectives and in planning future activities.

#### **Objectives and activities**

The objectives and activities of the Charity are:

1. The prevention or relief of poverty anywhere in the world by providing grants, items and services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty.
2. The prevention or relief of poverty anywhere in the world by providing or assisting in the provision of education, training, healthcare projects and all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient.
3. The advancement of education throughout the world.
4. The relief and prevention of sickness, disease and physical or mental disability throughout the world.

##### Mission statement

To alleviate poverty, sickness, and social injustice for the world's most deprived communities.

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# MOONLIGHT TRUST

## TRUSTEE'S REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### Objectives and activities (continued)

##### Our Aim

Our aim is to support some of the world's most deprived communities, especially those in desperate situations such as refugees fleeing violence and oppression. We provide basic emergency supplies like food, water, shoes, and medical treatment, as well as employability skills and educational support. Our efforts range from supporting food banks in the UK to aiding refugees in Greece, France, Serbia, Bangladesh, Turkey, Pakistan, and the Middle East. We have been involved in every step of the refugee journey, from funding boat rescue missions to providing essential supplies in camps.

##### Our Values

Our values include protection against discrimination, promotion of fairness and equality, raising awareness, and promoting diversity. We believe these are fundamental to our mission to alleviate poverty, sickness, and social injustice for the world's most deprived communities. We support individuals regardless of race, religion, gender, or background and strive to build a diverse and inclusive community through our events and workshops.

#### Achievement and performance

In the year, the charity has made significant strides in various areas, demonstrating its commitment to alleviating poverty, sickness, and social injustice. Below are some of the key achievements:

##### Awards

Congratulations to all volunteers, contributors, allies, patrons, and donors for their collective efforts in achieving the following recognitions:

- North Asian Powerlist: Celebrated the contribution of Asian influence and impact across the North of England. Noushin received the Thought Leaders Award for her leadership, resilience, and compassion. The charity takes pride in the female leadership of Chair Jackie and CEO Noushin.
- BBC Make a Difference Award: Recognised in the Community Organisations category.
- British Muslim Awards: Honoured with the Social Leader award on behalf of the work undertaken through Moonlight Trust.
- Moonlight Trust Charity Dinner: Celebrated the achievements and contributions of the charity and its supporters.

##### Community projects

Raising awareness, fostering community cohesion, and promoting education are integral to our campaigning efforts. Throughout the year, we have organised refugee awareness sessions and workshops across Yorkshire, including at universities, schools, and community centres. Our community engagement initiatives have attracted a diverse audience, including students, academics, business and community leaders, and Members of Parliament. Specific projects undertaken throughout the year included:

- Household Support Fund: Assisted families in Kirklees grappling with the cost-of-living crisis and essential household expenses.
- Food Bank: Supported 50% of beneficiaries who are single mums and children by providing weekly food packs to the neediest families struggling with the cost-of-living crisis.
- Women's Coffee, Careers, and Cuppa Club: Celebrated women leaders and success stories through:
  - o Employability workshops
  - o Social learning clubs and mentoring day trips
  - o Clinical psychologists and mental health support
  - o Leadership development
  - o Raising aspirations
  - o Tackling inequality and domestic abuse
  - o Fighting stereotypes

# MOONLIGHT TRUST

## TRUSTEE'S REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### Achievement and performance (continued)

##### International Aid projects

Throughout the year, our international aid efforts have focused on providing critical support to some of the most vulnerable communities, addressing urgent needs and fostering resilience in the face of adversity. Key projects included:

- Calais Food and Water Project: Assisted over 2,000 refugees stranded in a hostile environment with no support.
- Iftar Distribution Syria and Qurbani Appeal: Supported displaced Syrian communities enduring hardships due to conflict and economic circumstances, struggling to access food and basic needs.
- Afghanistan Support and Earthquake Relief: Addressed the humanitarian crisis impacting orphanages by providing necessities to vulnerable children and widows. Additionally, responded to the catastrophic earthquake disaster, which left thousands homeless and injured, with approximately 3,000 deaths. Provided food, blankets, and emergency supplies through the Ramadhan Project and Winter Aid Project.
- Bosnia - Journey of Discovery: Visited and raised funds for the neediest communities, including war victims, refugees, and families suffering from mental trauma, particularly genocide survivors.
- Peace Walk in Solidarity with Children of Gaza - A tribute to children affected by recent conflicts in Palestine/Israel and globally, as well as aid distributions in Gaza specifically Rafah and Khan Younis crossings.

#### **Future plans**

We will continue our efforts both locally and internationally, aligning with our mission to alleviate poverty, sickness, and social injustice. Our future projects will focus on supporting the most deprived communities, ensuring our activities reflect our core aims and objectives. Additionally, we hope to make the Moonlight Trust Charity Dinner an annual event, fostering community bonds and raising essential funds.

#### **Reference and administrative details**

Charity name:	Moonlight Trust
Registered Charity number:	1170708
Principal address:	15 Nelson Street, Dewsbury Dewsbury, WF13 1NA
Trustees:	Jackie Darnbrough Nathalia Carter Faisal Ali Shahnaz Ali
Email:	moonlighttrust@gmail.com
Website:	www.moonlighttrust.org.uk

#### **Financial review**

Income for the year amounted to £110,420 (2022: £112,676). Expenditure in the year amounted to £84,338 (2022: £83,750). The net movement in funds for the year was a surplus of £26,082 (2022: £28,926). Unrestricted reserves stood at £155,395 (2022: £130,571) and restricted funds stood at £10,513 (2022: £9,255). The analysis of the restricted funds can be found on note 9 of the financial statements.

#### **Reverses policy**

We expect to hold £10,000 as reserves solely to be awarded as grants in the future when received donations are less than expected and do not meet the budgeted expenditure.

# MOONLIGHT TRUST

## TRUSTEE'S REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### **Independent examiner**

A resolution proposing that WRN Accountants be reappointed as Independent Examiner of the Charity will be put to members.

#### **Statement of responsibilities of the trustees**

The Charity's trustees are responsible for preparing the annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Charity's trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including income and expenditure, for that period. In preparing the financial statements, the Charity's trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011.

They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Charity's trustees are satisfied that the internal controls operated to safeguard the Charity's assets are appropriate to the nature and scale of the Charity's operations.

The annual report was approved by the trustees on 15 October 2024 and signed on its behalf by:

*Jackie Darnbrough*

Jackie Darnbrough (Chair)  
**Trustee**

# MOONLIGHT TRUST

## INDEPENDENT EXAMINER'S REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2023

---

I report to the trustees on my examination of the accounts of Moonlight Trust for the year ended 31<sup>st</sup> December 2023.

This report is made solely to the Charity's trustees, as a body. My examination has been undertaken so that I might state to the Charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose.

#### **Respective responsibilities of trustees and examiner**

As the Charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ("the Charities Act"). The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements under section 145 of the Charities Act 2011.
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

#### **Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair' view, and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination 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 or are not consistent with the Charities SORP (FRS102), 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 to enable a proper understanding of the accounts to be reached.



#### **Independent Examiner**

WRN Investments Limited  
Ground Floor Unit 2 Manor Court  
Manor Mill Lane  
Leeds  
LS11 8LQ

Dated: 15 October 2024

# MOONLIGHT TRUST

## STATEMENT OF FINANCIAL ACTIVITIES

AS AT 31 DECEMBER 2023

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	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<b>Income from:</b>					
Donations and legacies	2	76,012	25,640	101,652	106,633
Other income	3	8,768	-	8,768	6,043
<b>Total income</b>		<u>84,780</u>	<u>25,640</u>	<u>110,420</u>	<u>112,676</u>
<b>Expenditure on:</b>					
Charitable activities	4	34,569	16,717	51,286	61,305
Support costs	5	25,387	7,665	33,052	22,445
<b>Total expenditure</b>		<u>59,956</u>	<u>24,382</u>	<u>84,338</u>	<u>83,750</u>
<b>Net income/(expenditure)</b>		24,824	1,258	26,082	28,926
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		24,824	1,258	26,082	28,926
<b>Reconciliation of funds:</b>					
Total funds brought forward		130,571	9,255	139,826	110,900
<b>Total funds carried forward</b>		<u>155,395</u>	<u>10,513</u>	<u>165,908</u>	<u>139,826</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# MOONLIGHT TRUST

## STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2023

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	Note	2023 £	2022 £
<b>Fixed assets</b>			
Fixed assets	7	78	220
<b>Current assets</b>			
Cash at bank and in hand		166,744	140,520
<b>Creditors: amounts falling due within one year</b>	8	(914)	(914)
<b>Net assets</b>		<u>165,908</u>	<u>139,826</u>
<b>The funds of the charity:</b>			
Restricted funds	9	10,513	9,255
Unrestricted funds		155,395	130,571
<b>Total charity funds</b>		<u>165,908</u>	<u>139,826</u>

The notes on page 8-11 form part of these financial statements.

The financial statements were approved on behalf of the Trustees on 15 October 2024 by:

*Jackie Darnbrough*

Jackie Darnbrough

**Trustee**

# MOONLIGHT TRUST

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### 1 Accounting policies

##### 1.1 Basis of preparation and going concern assessment

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these financial statements. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern.

##### 1.2 Income

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the Charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

##### 1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis under the following heading.

Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries.

Support costs comprise those costs which are incurred directly in support of expenditure on the objects of the charity and include governance cost, finance, and office costs. Governance costs are those costs incurred in connection with the compliance with constitutional and statutory requirements of the charity.

##### 1.4 Fixed assets

Depreciation is provided to write off the cost, less an estimated residual value, of all fixed assets evenly over their expected economic useful lives on the following basis:

Equipment	10% reducing balance
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##### 1.5 Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of Charity.

Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Trust's work or for specific projects being undertaken by the Trust.

##### 1.6 Taxation

The Charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

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# MOONLIGHT TRUST

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

### 2 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Donations	76,012	-	76,012	66,134	-	66,134
Grants	-	25,640	25,640	-	40,499	40,499
	<u>76,012</u>	<u>25,640</u>	<u>101,652</u>	<u>66,134</u>	<u>40,499</u>	<u>106,633</u>

### 3 Other income

	2023 £	2022 £
Gift aid	<u>8,768</u>	<u>6,043</u>

### 4 Charitable activities

	2023 £	2022 £
Charitable activities	<u>51,286</u>	<u>61,305</u>

#### Analysis by fund

	2023 £	2022 £
Unrestricted funds	34,569	27,464
Restricted funds	16,717	33,841
	<u>51,286</u>	<u>61,305</u>

### 5 Support and governance costs

	2023 £	2022 £
Accountancy	720	640
Advertising	582	844
Bank charges	157	175
IT costs	544	4,050
Consultancy	26,605	14,000
Depreciation	142	191
Insurance	457	420
Office costs	311	153
Sundry	719	444
Telecommunications	680	623
Travel and accommodation	2,135	905
	<u>33,052</u>	<u>22,445</u>

# MOONLIGHT TRUST

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 5 Support and governance costs (continued)

##### Analysis by fund

	2023 £	2022 £
Unrestricted funds	25,387	16,280
Restricted funds	7,665	6,165
	<u>33,052</u>	<u>22,445</u>

#### 6 Trustees' remuneration and benefits

The charity trustees were not paid or received any other benefits from employment with the Charity in the year (2022: £nil) neither were they reimbursed expenses during the year (2022: £nil).

#### 7 Fixed assets

	Office equipment £	2023 Total £	2022 £
<b>Cost:</b>			
At 1 January 2023	764	764	764
Additions	-	-	-
At 31 December 2023	<u>764</u>	<u>764</u>	<u>764</u>
<b>Depreciation:</b>			
At 1 January 2023	544	544	353
Charge for the year	142	142	191
At 31 December 2023	<u>686</u>	<u>686</u>	<u>544</u>
<b>Net book value at 31 December 2023</b>	<u>78</u>	<u>78</u>	<u>220</u>
Net book value at 1 January 2023	<u>220</u>	<u>220</u>	<u>411</u>

#### 8 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	<u>914</u>	<u>914</u>

#### 9 Analysis of restricted funds

Restricted funds at the financial position date are represented by:

	Opening funds £	Grant received £	Grant spent £	Closing funds £
One Community	9,255	15,640	19,620	5,275
National Lottery Funding	-	10,000	4,762	5,238
	<u>9,255</u>	<u>25,640</u>	<u>24,382</u>	<u>10,513</u>

# MOONLIGHT TRUST

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 10 Comparatives for the statement of financial activities

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>Income from:</b>				
Donations and legacies	66,134	40,499	106,633	104,772
Other income	6,043	-	6,043	-
<b>Total income</b>	<u>72,177</u>	<u>40,499</u>	<u>112,676</u>	<u>104,772</u>
<b>Expenditure on:</b>				
Charitable activities	27,464	33,841	61,305	65,173
Support costs	16,280	6,165	22,445	3,454
<b>Total expenditure</b>	<u>43,744</u>	<u>40,006</u>	<u>83,750</u>	<u>68,627</u>
<b>Net income/(expenditure)</b>	28,433	493	28,926	36,145
Transfers between funds	-	-	-	-
<b>Net movement in funds</b>	<u>28,433</u>	<u>493</u>	<u>28,926</u>	<u>36,145</u>
<b>Reconciliation of funds:</b>				
Total funds brought forward	102,138	8,762	110,900	74,755
<b>Total funds carried forward</b>	<u>130,571</u>	<u>9,255</u>	<u>139,826</u>	<u>110,900</u>

**MOONLIGHT TRUST**

England & Wales - Charity number 1170708

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# Accounts

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**MOONLIGHT TRUST**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

# MOONLIGHT TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

*FOR THE YEAR ENDED 31 DECEMBER 2022*

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**Trustees** Jackie Darnbrough (Chair)  
Nathalia Carter  
Niamh Byrne  
Faisal Ali

**Charity number** 1170708

**Registered office** 15 Nelson Street  
Dewsbury  
West Yorkshire  
WF13 1NA

**Independent Examiner** WRN Investments Limited  
T/A WRN Accountants  
36 Silverdale Road  
Sheffield  
South Yorkshire  
S11 9JL

**Bankers** HSBC Bank PLC  
14A Market Place  
Dewsbury  
West Yorkshire  
WF13 1DH

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# MOONLIGHT TRUST

## CONTENTS

*FOR THE YEAR ENDED 31 DECEMBER 2022*

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	<b>Page</b>
Trustees' Report	1-2
Independent Examiner's Report	3
Statement of Financial Activities	4
Statement of Financial Position	5
Notes	6 - 7

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# MOONLIGHT TRUST

## TRUSTEE'S REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

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The trustees present their annual report for Moonlight Trust for the year ended 31 December 2022.

The financial statements comply with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), as modified by the exemption for small charities provided in Update Bulletin 1.

#### **Structure, governance, and management**

The trustees who held office during the period and subsequently were as follows:

- Jackie Darnbrough (Chair) – Appointed 30 October 2022
- Barbara Colledge – Resigned 30 October 2022
- Nathalia Carter
- Niamh Byrne
- Shakiya Nisa – Resigned 30 October 2022
- Faisal Ali – Appointed 25 November 2022

#### **Objectives and activities**

The objectives and activities of the charity are:

1. The prevention or relief of poverty anywhere in the world by providing grants, items and services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty.
2. The prevention or relief of poverty anywhere in the world by providing or assisting in the provision of education, training, healthcare projects and all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient.
3. The advancement of education throughout the world.
4. The relief and prevention of sickness, disease and physical or mental disability throughout the world.

#### **Achievement and performance**

The trustees are satisfied with the financial results of the charity for the period.

#### **Reference and administrative details**

Charity name:	Moonlight Trust
Registered charity number:	1170708
Principal address:	15 Nelson Street, Dewsbury Dewsbury, WF13 1NA
Trustees:	Jackie Darnbrough Nathalia Carter Niamh Byrne Faisal Ali
Email:	moonlighttrust@gmail.com
Website:	www.moonlighttrust.org.uk

# MOONLIGHT TRUST

## TRUSTEE'S REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### **Financial review**

The financial results are as shown in the accounts.

The reserves show a total of £139,826 on 31 December 2022 (2021: £110,900). The trustees are of the opinion that to maintain reserves at this level appears to be a prudent course of action.

#### **Independent examiner**

A resolution proposing that WRN Accountants be reappointed as Independent Examiner of the charity will be put to members.

#### **Statement of responsibilities of the trustees.**

The charity's trustees are responsible for preparing the annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity's trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including income and expenditure, for that period. In preparing the financial statements, the charity's trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011.

They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The charity's trustees are satisfied that the internal controls operated to safeguard the Charity's assets are appropriate to the nature and scale of the Charity's operations.

The annual report was approved by the trustees on 16 October 2023 and signed on its behalf by:



Jackie Darnbrough (Chair)  
**Trustee**

# MOONLIGHT TRUST

## INDEPENDENT EXAMINER'S REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

---

I report to the trustees on my examination of the accounts of Moonlight Trust for the year ended 31<sup>st</sup> December 2022.

This report is made solely to the charity's trustees, as a body. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose.

#### **Respective responsibilities of trustees and examiner**

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ("the Charities Act"). The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements under section 145 of the Charities Act 2011.
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

#### **Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair' view, and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination 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 or are not consistent with the Charities SORP (FRS102), 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 to enable a proper understanding of the accounts to be reached.



#### **Independent Examiner**

WRN Accountants  
36 Silverdale Road  
Sheffield  
S11 9JL

Dated: 16 October 2023

**MOONLIGHT TRUST**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	Total funds 2022 £	Total funds 2021 £
<b><u>Income from:</u></b>			
Donations – Restricted		40,499	58,881
Donations – Unrestricted		72,177	45,891
		<hr/>	<hr/>
<b>Total incoming resources</b>		112,676	104,772
		<hr/>	<hr/>
<b><u>Expenditure on:</u></b>			
	2		
Charitable activities - Restricted		33,841	48,152
Charitable activities - Unrestricted		27,464	17,021
Governance costs		22,445	3,454
		<hr/>	<hr/>
<b>Total resources expended</b>		83,750	68,627
		<hr/>	<hr/>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		28,926	36,145
Fund balances at 1 January 2022		110,900	74,755
		<hr/>	<hr/>
<b>Fund balances at 31 December 2022</b>		139,826	110,900
		<hr/>	<hr/>

The notes on page 6-7 form part of these financial statements.

# MOONLIGHT TRUST

## STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2022

		2022		2021	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Fixed assets	5		220		411
<b>Current assets</b>					
Cash at bank and in hand		140,520		111,713	
<b>Creditors: Amounts falling due within one year</b>		<u>(914)</u>		<u>(1,224)</u>	
<b>Net current assets</b>			<u>139,826</u>		<u>110,900</u>
<b>Net assets</b>			<u>139,826</u>		<u>110,900</u>
<b>Income funds</b>					
Restricted funds			9,255		8,762
Unrestricted funds	4		130,571		102,138
			<u>139,826</u>		<u>110,900</u>

The notes on page 6-7 form part of these financial statements.

The financial statements were approved on behalf of the Trustees on 16 October 2023 by:

*Jackie Darnbrough*

Jackie Darnbrough

**Trustee**

# MOONLIGHT TRUST

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

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### 1 Accounting policies

#### 1.1 Basis of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these financial statements. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern.

#### 1.2 Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

#### 1.3 Taxation

Corporation Taxation The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

#### 1.4 Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Trust's work or for specific artistic projects being undertaken by the Trust

### 2 Resources expended

	2022	2021
	£	£
Charitable activities	61,305	65,173
Governance costs	22,445	3,454
<b>Total resources expended</b>	<u>83,750</u>	<u>68,627</u>

### 3 Trustees

None of the trustees (or any persons connected) received any remuneration during the period.

# MOONLIGHT TRUST

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

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### 4 Analysis of restricted funds

	Grant received £	Grant spent £	Grant remaining £
Restricted funds at the financial position date are represented by:			
One Community	18,368	9,113	9,255
National Lottery Funding	10,000	10,000	-
ESF	8,394	8,394	-
Go Higher	4,999	4,999	-
Third Sector/ Leeds City Council	3,500	3,500	-
HsF Ground Work	4,000	4,000	-
	<u>49,261</u>	<u>40,006</u>	<u>9,255</u>

### 5 Fixed assets

	Office equipment £	2022 Total £	2021 £
<b>Cost:</b>			
At the start of the year	764	764	764
Additions	-	-	-
At the end of the year	<u>764</u>	<u>764</u>	<u>764</u>
<b>Accumulated depreciation:</b>			
At the start of the year	353	353	162
Charge for the year	191	191	191
At the end of the year	<u>544</u>	<u>544</u>	<u>353</u>
<b>Net book value</b>			
At the end of the year	<u>220</u>	<u>220</u>	<u>411</u>
At the start of the year	<u>411</u>	<u>411</u>	<u>602</u>

**MOONLIGHT TRUST**

England & Wales - Charity number 1170708

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# Accounts

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**MOONLIGHT TRUST**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

# MOONLIGHT TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

*FOR THE YEAR ENDED 31 DECEMBER 2021*

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**Trustees** Barbara Colledge (Chair)  
Nathalia Carter  
Niamh Byrne  
Jackie Darnbrough  
Shakiya Nisa

**Charity number** 1170708

**Registered office** 15 Nelson Street  
Dewsbury  
West Yorkshire  
WF13 1NA

**Independent Examiner** WRN Investments Limited  
T/A WRN Accountants  
36 Silverdale Road  
Sheffield  
South Yorkshire  
S11 9JL

**Bankers** HSBC Bank PLC  
14A Market Place  
Dewsbury  
West Yorkshire  
WF13 1DH

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# MOONLIGHT TRUST

## CONTENTS

*FOR THE YEAR ENDED 31 DECEMBER 2021*

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	<b>Page</b>
Trustees' Report	1-2
Independent Examiner's Report	3
Statement of Financial Activities	4
Statement of Financial Position	5
Notes	6 - 7

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# MOONLIGHT TRUST

## TRUSTEE'S REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2021

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The trustees present their annual report for Moonlight Trust for the year ended 31 December 2021.

The financial statements comply with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), as modified by the exemption for small charities provided in Update Bulletin 1.

#### **Structure, governance, and management**

The trustees who held office during the period and subsequently were as follows:

- Barbara Colledge (Chair)
- Nathalia Carter – Appointed 9 August 2022
- Niamh Byrne – Appointed 7 July 2022
- Jackie Darnbrough – Appointed 28 September 2021
- Shakiya Nisa

#### **Objectives and activities**

The objectives and activities of the charity are:

1. The prevention or relief of poverty anywhere in the world by providing grants, items and services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty.
2. The prevention or relief of poverty anywhere in the world by providing or assisting in the provision of education, training, healthcare projects and all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient.
3. The advancement of education throughout the world.
4. The relief and prevention of sickness, disease and physical or mental disability throughout the world.

#### **Achievement and performance**

The trustees are satisfied with the financial results of the charity for the period.

#### **Reference and administrative details**

Charity name:	Moonlight Trust
Registered charity number:	1170708
Principal address:	15 Nelson Street, Dewsbury Dewsbury, WF13 1NA
Trustees:	Barbara Colledge Nathalia Carter Niamh Byrne Jackie Darnbrough Shakiya Nisa
Email:	moonlighttrust@gmail.com
Website:	www.moonlighttrust.org.uk

# MOONLIGHT TRUST

## TRUSTEE'S REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2021

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#### **Financial review**

The financial results are as shown in the accounts.

The reserves show a total of £110,900 on 31 December 2021 (2020: £74,755). The trustees are of the opinion that to maintain reserves at this level appears to be a prudent course of action.

#### **Independent examiner**

A resolution proposing that WRN Accountants be reappointed as Independent Examiner of the charity will be put to members.

#### **Statement of responsibilities of the trustees.**

The charity's trustees are responsible for preparing the annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity's trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including income and expenditure, for that period. In preparing the financial statements, the charity's trustees are required to:

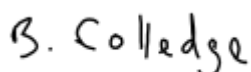
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011.

They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The charity's trustees are satisfied that the internal controls operated to safeguard the Charity's assets are appropriate to the nature and scale of the Charity's operations.

The annual report was approved by the trustees on 31 October 2022 and signed on its behalf by:



Barbara Colledge (Chair)  
**Trustee**

# MOONLIGHT TRUST

## INDEPENDENT EXAMINER'S REPORT

**FOR THE YEAR ENDED 31 DECEMBER 2021**

---

I report to the trustees on my examination of the accounts of Moonlight Trust for the year ended 31<sup>st</sup> December 2021.

This report is made solely to the charity's trustees, as a body. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose.

### **Respective responsibilities of trustees and examiner**

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ("the Charities Act"). The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements under section 145 of the Charities Act 2011.
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

### **Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair' view, and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination 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 or are not consistent with the Charities SORP (FRS102), 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 to enable a proper understanding of the accounts to be reached.



### **Independent Examiner**

WRN Accountants  
36 Silverdale Road  
Sheffield  
S11 9JL

Dated: 31 October 2022

# MOONLIGHT TRUST

## STATEMENT OF FINANCIAL ACTIVITIES

### INCLUDING INCOME AND EXPENDITURE ACCOUNTS

**FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	Total funds 2021 £	Total funds 2020 £
<b><u>Income from:</u></b>			
Donations – Restricted		58,881	40,910
Donations – Unrestricted		45,891	29,473
		<hr/>	<hr/>
<b>Total incoming resources</b>		104,772	70,383
		<hr/>	<hr/>
<b><u>Expenditure on:</u></b>			
	2		
Charitable activities - Restricted		48,152	22,020
Charitable activities - Unrestricted		17,021	16,347
Governance costs		3,454	4,213
		<hr/>	<hr/>
<b>Total resources expended</b>		68,627	42,580
		<hr/>	<hr/>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		36,145	27,803
Fund balances at 1 January 2021		74,755	46,952
		<hr/>	<hr/>
<b>Fund balances at 31 December 2021</b>		110,900	74,755
		<hr/>	<hr/>

The notes on page 6-7 form part of these financial statements.

# MOONLIGHT TRUST

## STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2021

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		2021		2020	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Fixed assets	5	411		602	
			411		602
<b>Current assets</b>					
Cash at bank and in hand		111,713		96,657	
			111,713		96,657
<b>Current liabilities</b>					
Deferred income			-	(22,000)	
Accruals			(1,224)	(504)	
<b>Net current (liabilities)/assets</b>			110,900	74,755	
<b>Total assets less current liabilities</b>			110,900	74,755	
<b>Income funds</b>					
Restricted funds			8,762	22,000	
Unrestricted funds	4		102,138	52,755	
			110,900	74,755	

The notes on page 6-7 form part of these financial statements.

The financial statements were approved on behalf of the Trustees on 31 October 2022 by:

B. Colledge

Barbara Colledge

Trustee

# MOONLIGHT TRUST

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

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### 1 Accounting policies

#### 1.1 Basis of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these financial statements. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern.

#### 1.2 Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

#### 1.3 Taxation

Corporation Taxation The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

#### 1.4 Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Trust's work or for specific artistic projects being undertaken by the Trust.

### 2 Resources expended

	2021	2020
	£	£
Charitable activities	65,173	38,367
Governance costs	3,454	4,213
<b>Total resources expended</b>	<b>68,627</b>	<b>42,580</b>

### 3 Trustees

None of the trustees (or any persons connected) received any remuneration during the period.

# MOONLIGHT TRUST

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

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### 4 Analysis of restricted funds

	Grant received £	Grant spent £	Grant remaining £
Restricted funds at the financial position date are represented by:			
OneCommunity	20,882	20,514	368
GFC Pheonix	18,000	18,000	-
ESF	19,999	11,605	8,394
	<u>58,881</u>	<u>50,119</u>	<u>8,762</u>

### 5 Fixed assets

	Office equipment £	2021 Total £	2020 £
<b>Cost:</b>			
At the start of the year	764	764	764
Additions	-	-	-
At the end of the year	<u>764</u>	<u>764</u>	<u>764</u>
<b>Accumulated depreciation:</b>			
At the start of the year	162	162	49
Charge for the year	191	191	113
At the end of the year	<u>353</u>	<u>353</u>	<u>162</u>
<b>Net book value</b>			
At the end of the year	<u>411</u>	<u>411</u>	<u>602</u>
At the start of the year	<u>602</u>	<u>602</u>	<u>247</u>

**MOONLIGHT TRUST**

England & Wales - Charity number 1170708

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# Accounts

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**2020  
TRUSTEES' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

Durhams Accountants Limited

8 Yorkdale Drive  
Hambleton  
North Yorkshire  
YO8 9YB

**MOONLIGHT TRUST**  
**Trustees' Report and Unaudited Financial Statements**  
**For the year ended 31 December 2020**

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**Contents**

	<b>Page</b>
Company Information	1
Trustees' Report	3
Independent Examiner's Report	4
Income and Expenditure Account	5
Balance Sheet	6
Notes to the Financial Statements	7

**MOONLIGHT TRUST**  
**Legal and administrative Information**  
**For the year ended 31 December 2020**

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**Trustees**

Barbara Colledge (Chair)  
Frances Bostyn  
Faisal Ali  
Brian Mitchell  
Ashlyn Emma Lucas  
Shakiya Nisa

**Charity Number**

1170708

**Registered Office**

8 ST JOHNS PARADE  
WESTTOWN  
DEWSBURY  
WF13 2QN

**Independent Examiner**

Durhams Accountants Limited  
8 Yorkdale Drive  
Hambleton  
North Yorkshire  
YO8 9YB

**Bankers**

HSBC Bank plc  
14A Market Place  
Dewsbury  
West Yorkshire  
WF13 1DH

**MOONLIGHT TRUST**  
**Charity No. 1170708**  
**Trustees' Report for the year ended 31 December 2020**

---

The trustees present their report and the financial statements for the year ended 31 December 2020.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

**Structure, governance and management**

The trustees who held office during the period and subsequently were as follows:

Barbara Colledge (Chair) - Appointed 28 November 2020
Frances Bostyn - Appointed 16 January 2020
Faisal Ali - Appointed 10 October 2020, resigned 22 December 2020
Brian Mitchell - Appointed 10 October 2020
Ashlyn Emma Lucas – Appointed 18 June 2020
Shakiya Nisa
Noushin Raja – Resigned 1 July 2020
Noreen Hussain – Resigned 31 March 2020
Ghazala Tabasam – Resigned 16 January 2020

**Objective and activities**

The objectives and activities of the charity are:

- 1) The prevention or relief of poverty anywhere in the world by providing grants, items and services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty.
- 2) The prevention or relief of poverty anywhere in the world by providing or assisting in the provision of education, training, healthcare projects and all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient.
- 3) The advancement of education throughout the world.
- 4) The relief and prevention of sickness, disease and physical or mental disability throughout the world.

**Achievements and performance**

The trustees are satisfied with the financial results of the charity for the period.

**Financial review**

The reserves show a total of £74,755 at 31 December 2020 (31 December 2019: £46,952). The trustees are of the opinion that to maintain unrestricted reserves at this level appears to be a prudent course of action.

**Statement of Trustees' Responsibilities**

The trustees are required to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the policies followed are in accordance with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it's appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose the reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**Independent Examiner**

A resolution proposing that Durhams Accountants Limited be reappointed as Independent Examiner of the charity will be put to members.

On behalf of the board of trustees

-----  
Barbara Colledge (Chair)

Dated: 31 October 2021

**MOONLIGHT TRUST**  
**Independent Examiner's Report**  
**For the year ended 31 December 2020**

---

In accordance with the engagement letter dated 13 December 2020, we report on the financial statements of the charity for the period ended 31 December 2020, which are set out herein.

**Respective responsibilities of trustees and examiner**

The trustees are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our responsibility to:

- examine the financial statements under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to our attention.

**Basis of independent examiner's report**

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's report**

In connection with our examination, no matter has come to our attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) have not been met; or

(2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Durhams Accountants Limited  
8 Yorkdale Drive  
Hambleton  
North Yorkshire  
YO8 9YB

**MOONLIGHT TRUST**  
**Income and Expenditure Account**  
**For the year ended 31 December 2020**

	Notes	2020 £	2019 £
<b><u>Incoming resources from generated funds</u></b>			
Donations – Restricted		40,910	24,493
Donations – Unrestricted		29,473	60,456
<b>Total incoming resources</b>		<b><u>70,383</u></b>	<b><u>84,949</u></b>
<b><u>Resources expended</u></b>			
Charitable activities – Restricted	2	22,020	24,493
Charitable activities – Unrestricted		16,347	53,306
Governance costs		4,213	3,901
<b>Total resources expended</b>		<b><u>42,580</u></b>	<b><u>81,700</u></b>
Bank interest received		-	14
<b>Net surplus for the period</b>		<b><u>27,803</u></b>	<b><u>3,263</u></b>
<b>Funds at the start of the year</b>		<b><u>46,952</u></b>	<b><u>43,689</u></b>
<b>Funds at the end of the year</b>	4	<b><u>74,755</u></b>	<b><u>46,952</u></b>

The notes on page 7-8 form part of these financial statements.

**MOONLIGHT TRUST**  
**Balance Sheet**  
**As at 31 December 2020**

	Notes	2020		2019	
		£	£	£	£
<b>FIXED ASSETS</b>					
Fixed assets	6	602		247	
			602		247
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		96,657		57,405	
			96,657		57,405
<b>CURRENT LIABILITIES</b>					
Deferred income		(22,000)		(10,196)	
Accruals		(504)		(504)	
			(22,504)		(10,700)
<b>NET CURRENT ASSETS</b>			<b>74,153</b>	<b>46,705</b>	
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>74,755</b>	<b>46,952</b>	
<b>NET ASSETS</b>			<b>74,755</b>	<b>46,952</b>	
<hr/>					
Unrestricted funds	4		52,755		46,952
Restricted Funds	4		22,000		-
<b>MEMBERS' FUNDS</b>			<b>74,755</b>	<b>46,952</b>	

For the period ending 31 December 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' responsibilities:**

- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board

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 Barbara Colledge (Chair)

Dated: 31 October 2021

The notes on page 7-8 form part of these financial statements.

**MOONLIGHT TRUST**  
**Notes to the Financial Statements**  
**For the year ended 31 December 2020**

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**1. Accounting Policies**

**1.1. Basis of Preparation of Financial Statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

**1.2. Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

**1.3. Taxation**

Corporation Taxation The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**1.4. Fund Accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Trust's work or for specific artistic projects being undertaken by the Trust.

**2. Total resources expended**

	2020	2019
	£	£
Charitable activities undertaken directly	38,367	77,799
Governance costs	4,213	3,901
<b>Total resources expended</b>	<b>42,580</b>	<b>81,700</b>

**3. Trustees**

None of the trustees (or any persons connected) received any remuneration during the period.

**4. Analysis of net assets between funds**

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances at period ended are represented by:			
Current assets	75,259	22,000	97,259
Current liabilities	(22,504)	-	(22,504)
	<b>52,755</b>	-	<b>74,755</b>

**MOONLIGHT TRUST**  
**Notes to the Financial Statements**  
**For the year ended 31 December 2020**

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**5. Analysis of restricted funds**

	<b>Grant Received</b>	<b>Grant Spent</b>	<b>Deferred Income</b>
	£	£	£
Restricted funds at the balance sheet date are represented by:			
OneCommunity	4,000	-	4,000
GFC Phoenix	18,000	-	18,000
	<b>22,000</b>	<b>-</b>	<b>22,000</b>

**6. Fixed Assets**

	<b>Office equipment</b>	<b>Total</b>
	£	£
<b>Cost:</b>		
At the start of the year	296	296
Additions	468	468
<b>At the end of the year</b>	<b>764</b>	<b>764</b>
<b>Accumulated depreciation:</b>		
At the start of the year	49	49
Charge for the year	113	113
<b>At the end of the year</b>	<b>162</b>	<b>162</b>
<b>Net book value</b>		
<b>At the end of the year</b>	<b>602</b>	<b>602</b>
<b>At the start of the year</b>	<b>247</b>	<b>247</b>