

**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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**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**

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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

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Barbara Colledge (Chair)

Dated: 31 October 2021

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

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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>70,383</b>	<b>84,949</b>
<b><u>Resources expended</u></b>			
	<b>2</b>		
Charitable activities – Restricted		22,020	24,493
Charitable activities – Unrestricted		16,347	53,306
Governance costs		4,213	3,901
<b>Total resources expended</b>		<b>42,580</b>	<b>81,700</b>
Bank interest received		-	14
<b>Net surplus for the period</b>		<b>27,803</b>	<b>3,263</b>
<b>Funds at the start of the year</b>		<b>46,952</b>	<b>43,689</b>
<b>Funds at the end of the year</b>	<b>4</b>	<b>74,755</b>	<b>46,952</b>

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

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

		2020	2019
	Notes	£	£
<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>		74,153	46,705
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		74,755	46,952
<b>NET ASSETS</b>		74,755	46,952
Unrestricted funds	4	52,755	46,952
Restricted Funds	4	22,000	-
<b>MEMBERS' FUNDS</b>		74,755	46,952

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**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
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**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
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>-</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**

	Grant Received	Grant Spent	Deferred Income
	£	£	£
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**

	Office equipment	Total
	£	£
<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>