

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

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

MOONLIGHT TRUST

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FOR THE YEAR ENDED 31 DECEMBER 2021

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MOONLIGHT TRUST

TRUSTEE'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

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

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:

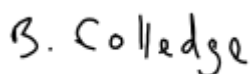
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material 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 31st 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

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

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

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
Total resources expended	68,627	42,580

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

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 £
Cost:			
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>
Accumulated depreciation:			
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>
Net book value			
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>