

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

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

MOONLIGHT TRUST

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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.

MOONLIGHT TRUST

TRUSTEE'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

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

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

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 (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 31st 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

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

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

Trustee

MOONLIGHT TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

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.

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	<u>16,717</u>	<u>33,841</u>
	<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	<u>2,135</u>	<u>905</u>
	<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 £
Cost:			
At 1 January 2023	764	764	764
Additions	-	-	-
At 31 December 2023	<u>764</u>	<u>764</u>	<u>764</u>
Depreciation:			
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>
Net book value at 31 December 2023	<u>78</u>	<u>78</u>	<u>220</u>
Net book value at 1 January 2023	220	220	411

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