

UNIVERSAL GOD: MESSAGE OF PEACE
(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2021

UNIVERSAL GOD: MESSAGE OF PEACE

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FOR THE YEAR ENDED 31 AUGUST 2021

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REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 AUGUST 2021

TRUSTEES

Dr L A Tuncer
Mr M Bassett
Mrs J Meagher (appointed 23.10.20)
Dr A Dore (resigned 23.10.20)

REGISTERED OFFICE

32-34 Castle Street
Shrewsbury
SY1 2BQ

**REGISTERED COMPANY
NUMBER**

CEO18647 (England and Wales)

**REGISTERED CHARITY
NUMBER**

1185061

INDEPENDENT EXAMINER

TCA (Shrewsbury) LLP
Third Floor
21 St Mary's Street
Shrewsbury
Shropshire
SY1 1ED

UNIVERSAL GOD: MESSAGE OF PEACE

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the charity is the promotion of religious harmony for the benefit of the public by:

- a) educating the public in different religious beliefs including an awareness of their distinctive features and their common ground to promote good relations between persons of different faiths; and
- b) promoting knowledge and mutual understanding and respect of the beliefs and practices of different religious faiths.

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2021

OBJECTIVES AND ACTIVITIES

Significant activities

Unfortunately, due to covid and financial challenges, the Universal God Centre (the building which the charity operated from) has closed down as of 24th December 2021.

The charity itself will continue to run however and will concentrate on doing more online work.

Up until closure of the UGC, the charity trustees and volunteers have worked hard to continue using the centre to provide the following services to the public during our second year whenever possible:

Charity fundraising events

Charity fundraising live music events

Women-only mindfulness and wellbeing events, men-only mindfulness and wellbeing events, children's mindfulness and wellbeing events

Mummy and baby group sessions

Friday Prayer group sessions and Friday evening soup and talk sessions with Dr Lale Tuncer (open to the public and according to covid guidelines) about the concepts of 'kindness' 'gratitude' 'forgiveness' 'compassion' 'humility' etc

Yoga, mindfulness, reflexology, reiki, meditation therapy

Coffee shop

Working together with other charities to reach help to those in need in our community- e.g., Shropshire refugees, Omega health, The Ark (creative writing group for the homeless at the UGC)

Gratitude Talk by Dr Lale Tuncer representing the charity at the 'Shrewsbury Wellbeing Event' held at the Quarry Park in June 2021 (organised by Ms June Meagher-charity trustee)

School Project- Dr Lale Tuncer has visited a couple of schools in Shrewsbury to talk about the common shared values between different faiths and backgrounds that the charity aims to educate about - e.g., compassion, forgiveness, gratitude, patience, respect etc

Shropshire Interfaith meetings - held at UGC and via Zoom- led by Dr Simon Nightingale (Shropshire Humanist Founder)

The charity has been continuing to share posts on social media via Instagram and Facebook.

The website content has been further developed and updated and is accessible for free to people worldwide in almost all languages. We have been analysing the data which shows that it is being accessed by approximately 250 people per month and the average site session is 10-15 minutes. We will be working on improving our analytic data to try and get it even more accessible to people who search online to learn more about the charity concepts.

Dr Lale Tuncer has been working hard on preparing power-point presentations (which are all accessible via the website www.universalgodmessageofpeace.org) about the concepts of faith, hope, joy, love, peace, respect, tolerance, gratitude, forgiveness, courage, humility, Integrity, justice, commitment as well as 'envy, greed, lust, sloth, ego, anger/vengeance, fears, sorrows'. The slides are full of self-reflection questions aimed to help people deeply reflect on themselves about these concepts and on how they apply to them, and suggestions on what may help them. June Meagher has been working on using these slides to help develop a free course for beginner, intermediate and advanced level - and this is an ongoing process. We will be applying for some grants to help with this course preparation if any are available, as time is a limiting factor.

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2021

OBJECTIVES AND ACTIVITIES

Public benefit

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit and in particular to its supplementary public benefit guidance.

FINANCIAL REVIEW

Financial position

The financial position of the charity in its second year has continued to be impacted by the COVID-19 pandemic and the resulting closure of the centre. It was anticipated that the income generated by the charity's activities would have supported the rent costs as well as the refurbishment, but instead this has been funded by donations.

Furthermore the charity has taken out a Bounce Back loan to support the charity in the short term, which was repaid after the year end.

Reserves policy

The charity was intending to establish a small reserve in its second year, which has not been possible due to the ongoing impact of COVID-19. Going forward the intention is to build up reserves to cover 2-3 months running costs. This should be more achievable with the closure of the centre post year end.

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

FUTURE PLANS

Over the third year, we hope to further develop our courses, social media groups and website so that they are easily accessible to different groups of the public. We hope to start doing some podcasts and more zoom sessions to try to reach out to more people.

We hope to approach some large charities to help promote their work to encourage the public towards more charitable to these charities on our 'Giving' page on the website.

We hope to open up more ways online for the public to offer feedback and constructive criticism about the content on our pages so that we can further develop to help suit their requirements whenever possible.

Dr Lale Tuncer hopes to continue visiting schools around Shropshire to help children and teachers with any interfaith work and education about the charity concepts.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was registered as a Charitable Incorporated Organisation (CIO) on the 28th August 2019 and its governing document is based on the CIO Foundation Model.

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TRUSTEES' REPORT **FOR THE YEAR ENDED 31 AUGUST 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

All new appointed trustees must have a specified role for the charity that will be of benefit for the charity in terms of helping to achieve its aims and objectives.

If trustees vote in favor of recruiting another trustee to the board with adequate reason for the best interests of the charity, any of the trustees may suggest opening the position to someone they may know that they think would be beneficial for the charity and its beneficiaries. Prior to appointing new trustees, there will be an introductory process whereby the new person is introduced to the board of trustees in a meeting and roles discussed and any questions addressed. This will be like an informal interview. After the meeting trustees will vote either to appoint or not appoint the potential new trustee. If the majority agree to appoint the new trustee, and if the individual is happy to proceed, a copy of the governing document, policy and procedure handbook, business plan, trustee declaration form and other relevant document will be emailed over to the individual and he or she will be given 2 weeks to complete and sign relevant documents. During this period the individual may choose that he or she is not interested to take on this role.

If trustees agree (majority vote) a formal recruitment process can be put into place to try to recruit more trustees, along with a formal interview process for recruitment.

No external body or person is allowed to recruit on behalf of the charity any new trustees to the board without the consent of the trustees majority vote.

Induction and training of new trustees

If an individual is happy to take on the role of trustee, signs and completes the forms, and then later changes his or her mind they may resign at any given point (written resignation addressed to either the Charity Commission or to the board of trustees) who will then forward to the Charity Commission on their behalf as long as the charity board has at least 3 members on the trustee board after they resign; This is because our Governing document requires that there are a minimum of three trustees on the board at any given time.

The new trustee will decide on what role he or she would like to take on (must be a role that the majority of the other trustees agree would be beneficial for the aims and objectives of the charity) and will be encouraged to share his or her ideas on how to carry out this role with the charity director (Dr Lale Tuncer) who will be working closely with new trustees in helping them to achieve their objectives. Any major decisions will be discussed at the quarterly trustee meetings. In the meantime trustees can share thoughts and ideas with each other either privately or in a group via email as long as the discussions are in the best interests of the charity and comply with the governing rules/policy/procedures.

All trustees will be invited to take part in quarterly trustee board meetings, where the director will take minutes and share with everyone after the meeting. Any member who has questions/issues/concerns that need to be addressed by all other trustees are welcomed to bring these to the meetings.

If a trustee has any specific issue or concern which they would like to discuss or have support with, will be able to have personal one to one supervision sessions with either Lale Tuncer or another trustee of their choice from the board at any given time.

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees (who are also the directors of Universal God: Message of Peace for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2021

TRUSTEES' RESPONSIBILITY STATEMENT - continued

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on11/5/2022..... and signed on its behalf by:

.....
Dr L A Tuncer - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
UNIVERSAL GOD: MESSAGE OF PEACE

Independent examiner's report to the trustees of Universal God: Message of Peace ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

C Moelwyn-Williams

C Moelwyn-Williams, BSC FCA
TCA (Shrewsbury) LLP
Third Floor
21 St Mary's Street
Shrewsbury
Shropshire
SY1 1ED

Date: 11/5/2022

UNIVERSAL GOD: MESSAGE OF PEACE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021

	Notes	Year Ended 31.8.21 Unrestricted fund £	Period 28.8.19 to 31.8.20 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		16,942	29,842
Charitable activities			
General		28,645	6,608
Total		<u>45,587</u>	<u>36,450</u>
EXPENDITURE ON			
Charitable activities			
General		34,259	52,609
NET INCOME/(EXPENDITURE)		<u>11,328</u>	<u>(16,159)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		(16,159)	-
TOTAL FUNDS CARRIED FORWARD		<u>(4,831)</u>	<u>(16,159)</u>
CONTINUING OPERATIONS			
All income and expenditure has arisen from continuing activities.			

The notes form part of these financial statements

UNIVERSAL GOD: MESSAGE OF PEACE

STATEMENT OF FINANCIAL POSITION
31 AUGUST 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS			
Tangible assets	5	5,779	8,913
CURRENT ASSETS			
Cash at bank		7,861	3,099
CREDITORS			
Amounts falling due within one year	6	(18,471)	(8,171)
NET CURRENT ASSETS/(LIABILITIES)		<u>(10,610)</u>	<u>(5,072)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		(4,831)	3,841
CREDITORS			
Amounts falling due after more than one year	7	-	(20,000)
NET ASSETS		<u>(4,831)</u>	<u>(16,159)</u>
FUNDS	9		
Unrestricted funds		<u>(4,831)</u>	<u>(16,159)</u>
TOTAL FUNDS		<u>(4,831)</u>	<u>(16,159)</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2021.

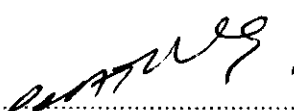
The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 11-5-22 and were signed on its behalf by:


Dr L A Tuncer - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d);
- the requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A;
- the requirement of paragraph 33.7.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	Year Ended 31.8.21 £	Period 28.8.19 to 31.8.20 £
Depreciation - owned assets	<u>3,134</u>	<u>3,134</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the period ended 31 August 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the period ended 31 August 2020.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	29,842
Charitable activities	
General	6,608
Total	<u>36,450</u>
EXPENDITURE ON	
Charitable activities	
General	52,609
NET INCOME/(EXPENDITURE)	<u>(16,159)</u>
TOTAL FUNDS CARRIED FORWARD	<u>(16,159)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 September 2020 and 31 August 2021	12,047
DEPRECIATION	
At 1 September 2020	3,134
Charge for year	3,134
At 31 August 2021	6,268
NET BOOK VALUE	
At 31 August 2021	5,779
At 31 August 2020	8,913

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Bank loans and overdrafts (see note 8)	10,000	-
Other creditors	6,971	6,971
Accruals and deferred income	1,500	1,200
	<u>18,471</u>	<u>8,171</u>

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021 £	2020 £
Bank loans (see note 8)	-	20,000
	<u>-</u>	<u>20,000</u>

During August 2020 the charity obtained a government-backed Bounce Bank Loan of £20,000. No interest was due on the loan or repayments due during the first 12 months. The charity repaid most of the loan within the current year, with the balance being settled post year end.

8. LOANS

An analysis of the maturity of loans is given below:

	2021 £	2020 £
Amounts falling due within one year on demand:		
Bank loans	10,000	-
Amounts falling between one and two years:		
Bank loans - 1-2 years	-	20,000
	<u>-</u>	<u>20,000</u>

UNIVERSAL GOD: MESSAGE OF PEACE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021

9. MOVEMENT IN FUNDS

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	(16,159)	11,328	(4,831)
TOTAL FUNDS	<u>(16,159)</u>	<u>11,328</u>	<u>(4,831)</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	45,587	(34,259)	11,328
TOTAL FUNDS	<u>45,587</u>	<u>(34,259)</u>	<u>11,328</u>

Comparatives for movement in funds

	Net movement in funds £	At 31.8.20 £
Unrestricted funds		
General fund	(16,159)	(16,159)
TOTAL FUNDS	<u>(16,159)</u>	<u>(16,159)</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	36,450	(52,609)	(16,159)
TOTAL FUNDS	<u>36,450</u>	<u>(52,609)</u>	<u>(16,159)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021

10. RELATED PARTY DISCLOSURES

During the year donations of £9,300 were received from Trustees and a balance of £6,971 was owed to a Trustee at the year end date. There were no other related party transactions.