

REGISTERED COMPANY NUMBER: CEO18647 (England and Wales)
REGISTERED CHARITY NUMBER: 1185061

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

TRUSTEES' REPORT AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

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FOR THE YEAR ENDED 31 AUGUST 2022

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REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 AUGUST 2022

TRUSTEES	Dr L A Tuncer Mr M Bassett Mrs J Meagher
REGISTERED OFFICE	32-34 Castle Street Shrewsbury SY1 2BQ
REGISTERED COMPANY NUMBER	CEO18647 (England and Wales)
REGISTERED CHARITY NUMBER	1185061

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TRUSTEES' REPORT **FOR THE YEAR ENDED 31 AUGUST 2022**

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 2022. 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.

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.

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

In the charity's third year of operation the centre itself has closed and it's activities moved online. There has been very little financial activity as the Trustees address this new approach. The charity has generated a small surplus which is helping to reverse the net liability position on the balance sheet.

Reserves policy

The charity is still aiming to build a small reserve of funds, although ongoing running costs have been lowered following the closure of the centre.

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 next 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.

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TRUSTEES' REPORT **FOR THE YEAR ENDED 31 AUGUST 2022**

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.

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".

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2022

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 on 28 April 2023 and signed on its behalf by:

Lale Tuncer

Dr L A Tuncer - Trustee

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STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		10,944	16,942
Charitable activities			
General		-	28,645
Other income		2,800	-
Total		<u>13,744</u>	<u>45,587</u>
EXPENDITURE ON			
Charitable activities			
General		<u>9,479</u>	<u>34,259</u>
NET INCOME		4,265	11,328
RECONCILIATION OF FUNDS			
Total funds brought forward		(4,831)	(16,159)
TOTAL FUNDS CARRIED FORWARD		<u>(566)</u>	<u>(4,831)</u>
CONTINUING OPERATIONS			
All income and expenditure has arisen from continuing activities.			

The notes form part of these financial statements

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STATEMENT OF FINANCIAL POSITION
31 AUGUST 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
FIXED ASSETS			
Tangible assets	5	-	5,779
CURRENT ASSETS			
Cash at bank		34	7,861
CREDITORS			
Amounts falling due within one year	6	(600)	(18,471)
NET CURRENT ASSETS/(LIABILITIES)		<u>(566)</u>	<u>(10,610)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		(566)	(4,831)
NET ASSETS/(LIABILITIES)		<u>(566)</u>	<u>(4,831)</u>
FUNDS	8		
Unrestricted funds		<u>(566)</u>	<u>(4,831)</u>
TOTAL FUNDS		<u>(566)</u>	<u>(4,831)</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2022 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 28 April 2023 and were signed on its behalf by:

Lale Tuncer

Dr L A Tuncer - Trustee

The notes form part of these financial statements

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NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 AUGUST 2022**

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 2022

2. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Depreciation - owned assets	-	3,134
Surplus on disposal of fixed assets	(2,800)	-
	<u>(2,800)</u>	<u>-</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2022 nor for the year ended 31 August 2021.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	16,942
Charitable activities	
General	28,645
Total	<u>45,587</u>
EXPENDITURE ON	
Charitable activities	
General	34,259
NET INCOME	11,328
RECONCILIATION OF FUNDS	
Total funds brought forward	(16,159)
TOTAL FUNDS CARRIED FORWARD	<u>(4,831)</u>

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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022**

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 September 2021	12,047
Disposals	(12,047)
At 31 August 2022	-
DEPRECIATION	
At 1 September 2021	6,268
Eliminated on disposal	(6,268)
At 31 August 2022	-
NET BOOK VALUE	
At 31 August 2022	-
At 31 August 2021	5,779

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Bank loans and overdrafts (see note 7)	-	10,000
Other creditors	-	6,971
Accruals and deferred income	600	1,500
	600	18,471

7. LOANS

An analysis of the maturity of loans is given below:

	2022 £	2021 £
Amounts falling due within one year on demand:		
Bank loans	-	10,000

8. MOVEMENT IN FUNDS

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	(4,831)	4,265	(566)
TOTAL FUNDS	(4,831)	4,265	(566)

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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	13,744	(9,479)	4,265
TOTAL FUNDS	<u>13,744</u>	<u>(9,479)</u>	<u>4,265</u>

Comparatives for 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>

Comparative 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>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.20 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	(16,159)	15,593	(566)
TOTAL FUNDS	<u>(16,159)</u>	<u>15,593</u>	<u>(566)</u>

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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	59,331	(43,738)	15,593
TOTAL FUNDS	<u>59,331</u>	<u>(43,738)</u>	<u>15,593</u>

9. RELATED PARTY DISCLOSURES

During the year donations of £8,416 were received from Trustees and a balance of £nil was owed to a Trustee at the year end date. There were no other related party transactions.

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DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	8,416	9,593
Gift aid	2,528	7,349
	10,944	16,942
Charitable activities		
Coffee shop income	-	930
Room hire income	-	501
Grants	-	27,214
	-	28,645
Other income		
Gain on sale of tangible fixed assets	2,800	-
Total incoming resources	13,744	45,587
 EXPENDITURE		
Charitable activities		
Insurance	-	660
Light and heat	1,534	3,873
Telephone	186	464
Rent	5,500	22,000
Cafe purchases	-	623
Repairs and refurbishment	1,567	48
BID	-	1,392
Recycling	28	206
Website costs	-	239
Accountancy	630	1,620
Fixtures depreciation	-	3,134
Bank interest	34	-
	9,479	34,259
 Total resources expended	9,479	34,259
 Net income	 4,265	 11,328

This page does not form part of the statutory financial statements