

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021  
FOR  
MULBERRY HOUSE MINISTRY TRUST

Clemence Hoar Cummings  
Chartered Accountants  
Riverside House  
1-5 Como Street  
Romford  
Essex  
RM7 7DN

MULBERRY HOUSE MINISTRY TRUST

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FOR THE YEAR ENDED 31 DECEMBER 2021

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MULBERRY HOUSE MINISTRY TRUST  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2021

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The trustees present their report with the financial statements of the charity for the year ended 31 December 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 object of the charity is the advancement of the Christian faith. This is achieved by supporting appropriate projects and by making funds available to other Christian ministries.

#### FINANCIAL REVIEW

##### Reserves policy

The charity's policy is that all funds not already invested in fixed assets such as land, buildings, fixtures and fittings, or for planned capital expenditure, or for designated purposes, are available for meeting the charity's general purposes or objectives. These funds are spent at the Trustees' discretion or by delegation to nominated persons.

The charity needs to maintain a level of unrestricted reserves sufficient to cover the day to day working capital of the charity.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

Mulberry House Ministry House is governed by its constitution dated 30th March 1981. It is registered as a charity with the Charity Commission. In the event of the charity being wound up, all of the members agree to contribute £1.

##### Recruitment and appointment of new trustees

The board of trustees consist of the two founders of the charity and historically there have been no other appointments of additional trustees

However should the current trustees consider that additional skills are required at board level, they will approach suitable persons with a view to appointing them as trustees.

##### Organisational structure

The trustees are jointly responsible for the overall administration of the charity. Day to day administration is delegated to appropriate persons.

##### Induction and training of new trustees

If and when additional trustees are appointed to the board, the existing trustees will provide them with an appropriate induction and training package. This will include previous accounts of the charity and board minutes and well as copies of Charity Commission guidance on the duties of trustees.

##### Related parties

Mulberry Facilities Limited is a company whose directors during the year included R J George and A J George. It owns certain freehold property that was used by the charity to conduct its charitable activities.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Charity number

282667

##### Principal address

Mulberry House  
Chelmsford Road  
High Ongar  
Essex  
CM5 9NL

MULBERRY HOUSE MINISTRY TRUST  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2021

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Trustees

R George

A J George

S J George (appointed 1/3/2021)

H Ashworth (appointed 1/3/2021)

Independent Examiner

Lee Blunden FCCA CTA

Clemence Hoar Cummings

Chartered Accountants

Riverside House

1-5 Como Street

Romford

Essex

RM7 7DN

Solicitors

Cooke Matheson

8 Gray's Inn Square

Gray's Inn

London

WC1R 5JQ

Bankers

Barclays Bank PLC

20 The Town

Enfield

Middlesex

EN2 6LY

Approved by order of the board of trustees on ..... and signed on its behalf  
by:

.....  
S J George - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
MULBERRY HOUSE MINISTRY TRUST

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Independent examiner's report to the trustees of Mulberry House Ministry Trust

I report to the charity trustees on my examination of the accounts of Mulberry House Ministry Trust (the Trust) for the year ended 31 December 2021.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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 in order to enable a proper understanding of the accounts to be reached.

Lee Blunden FCCA CTA  
Clemence Hoar Cummings  
Chartered Accountants  
Riverside House  
1-5 Como Street  
Romford  
Essex  
RM7 7DN

Date: .....

MULBERRY HOUSE MINISTRY TRUST

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities	2	126,232	-	126,232	102,868
Other trading activities	3	1,753	-	1,753	847
Other income	4	13,577	-	13,577	24,577
Total		<u>141,562</u>	<u>-</u>	<u>141,562</u>	<u>128,292</u>
EXPENDITURE ON					
Raising funds	5	43,018	-	43,018	43,338
Charitable activities	6	98,508	-	98,508	127,250
Seminars & Events		<u>98,508</u>	<u>-</u>	<u>98,508</u>	<u>127,250</u>
Total		<u>141,526</u>	<u>-</u>	<u>141,526</u>	<u>170,588</u>
NET INCOME/(EXPENDITURE)		36	-	36	(42,296)
RECONCILIATION OF FUNDS					
Total funds brought forward		(442,183)	-	(442,183)	(399,887)
TOTAL FUNDS CARRIED FORWARD		<u>(442,147)</u>	<u>-</u>	<u>(442,147)</u>	<u>(442,183)</u>

The notes form part of these financial statements

MULBERRY HOUSE MINISTRY TRUST

BALANCE SHEET  
31 DECEMBER 2021

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	11	155,571	-	155,571	156,408
CURRENT ASSETS					
Stocks	12	12,958	-	12,958	13,043
Debtors	13	3,695	-	3,695	3,767
Cash at bank and in hand		787	-	787	677
		<u>17,440</u>	<u>-</u>	<u>17,440</u>	<u>17,487</u>
CREDITORS					
Amounts falling due within one year	14	(615,158)	-	(615,158)	(616,078)
NET CURRENT ASSETS/(LIABILITIES)		<u>(597,718)</u>	<u>-</u>	<u>(597,718)</u>	<u>(598,591)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		(442,147)	-	(442,147)	(442,183)
NET ASSETS/(LIABILITIES)		<u>(442,147)</u>	<u>-</u>	<u>(442,147)</u>	<u>(442,183)</u>
FUNDS	15				
Unrestricted funds				(442,147)	(442,183)
TOTAL FUNDS				<u>(442,147)</u>	<u>(442,183)</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
S J George - Trustee

The notes form part of these financial statements

MULBERRY HOUSE MINISTRY TRUST  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021

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1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared on a going concern basis. This assumes that the charity will continue for the foreseeable future.

The validity of this assumption depends on the continued financial support of the trustees and creditors.

If the charity were unable to continue, adjustments would have to be made to reduce the balance sheet values of assets to their recoverable amounts, to provide for any further liabilities that might arise and to reclassify fixed assets as current assets. Long term liabilities would also have to be reclassified as current liabilities.

The trustees believe that it is appropriate for the financial statements to be prepared on the going concern basis.

**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.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2.5% on cost
Fixtures and fittings	- 25% on reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

As a charity, Mulberry House Ministry Trust is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**Fund accounting**

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

Designated Funds are unrestricted funds 'ring fenced' by the trustees for particular purposes.



MULBERRY HOUSE MINISTRY TRUST

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

1. ACCOUNTING POLICIES - continued

Fund accounting

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. CHARITABLE ACTIVITIES

	2021 £	2020 £
Donations	117,360	94,629
Gift aid	8,872	8,239
	<u>126,232</u>	<u>102,868</u>

3. OTHER TRADING ACTIVITIES

	2021 £	2020 £
Sales of goods	<u>1,753</u>	<u>847</u>

4. OTHER INCOME

	2021 £	2020 £
Gain on sale of tangible fixed assets	2,000	-
Job Retention Scheme	<u>11,577</u>	<u>24,577</u>
	<u>13,577</u>	<u>24,577</u>

MULBERRY HOUSE MINISTRY TRUST

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

5. RAISING FUNDS

Other trading activities

	2021	2020
	£	£
Opening stock	13,043	13,128
Closing stock	(12,958)	(13,043)
Printing	15,399	16,901
Postage	8,324	7,417
Publications cost	19,210	18,935
	<u>43,018</u>	<u>43,338</u>

6. CHARITABLE ACTIVITIES COSTS

	Support costs (see note 7)
	£
Seminars & Events	<u>98,508</u>

7. SUPPORT COSTS

	Management	Finance	Information technology
	£	£	£
Seminars & Events	<u>88,705</u>	<u>487</u>	<u>5,311</u>
	Human resources	Governance	Totals
	£	£	£
Seminars & Events	<u>1,746</u>	<u>837</u>	<u>1,422</u>

Support costs, included in the above, are as follows:

	2021	2020
	Seminars & Events	Total activities
	£	£
Wages	74,076	101,272
Social security	3,150	6,370
Pensions	2,236	3,462
Direct Costs	7,050	4,830
Insurance	1,033	1,623
Advertising	1,160	1,510
Subscriptions	487	242
Rates and water	3,095	2,033
Repairs and renewals	1,191	-
Sundries	1,025	1,259
Telephone	881	798
Computer running costs	865	820
Travel	-	457
Depreciation of tangible fixed assets	837	1,001
Independent examiners fees	1,422	1,573
	<u>98,508</u>	<u>127,250</u>

MULBERRY HOUSE MINISTRY TRUST

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

8. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

9. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2021	2020
Average number of employees	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities	102,868	-	102,868
Other trading activities	847	-	847
Other income	<u>24,577</u>	<u>-</u>	<u>24,577</u>
Total	<u>128,292</u>	<u>-</u>	<u>128,292</u>
EXPENDITURE ON			
Raising funds	43,338	-	43,338
Charitable activities			
Seminars & Events	<u>127,250</u>	<u>-</u>	<u>127,250</u>
Total	<u>170,588</u>	<u>-</u>	<u>170,588</u>
NET INCOME/(EXPENDITURE)	(42,296)	-	(42,296)
RECONCILIATION OF FUNDS			
Total funds brought forward	(399,887)	-	(399,887)
TOTAL FUNDS CARRIED FORWARD	<u>(442,183)</u>	<u>-</u>	<u>(442,183)</u>

MULBERRY HOUSE MINISTRY TRUST

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

11. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 January 2021	40,140	245,292	285,432
Disposals	-	(13,500)	(13,500)
At 31 December 2021	40,140	231,792	271,932
DEPRECIATION			
At 1 January 2021	30,518	98,506	129,024
Charge for year	356	481	837
Eliminated on disposal	-	(13,500)	(13,500)
At 31 December 2021	30,874	85,487	116,361
NET BOOK VALUE			
At 31 December 2021	9,266	146,305	155,571
At 31 December 2020	9,622	146,786	156,408

12. STOCKS

	2021 £	2020 £
Stocks	12,958	13,043

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
VAT	337	420
Prepayments and accrued income	3,358	3,347
	3,695	3,767

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	1,653	1,960
Taxation and social security	432	376
Other creditors	613,073	613,742
	615,158	616,078

MULBERRY HOUSE MINISTRY TRUST

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

15. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	(442,183)	36	(442,147)
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL FUNDS	<u>(442,183)</u>	<u>36</u>	<u>(442,147)</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	141,562	(141,526)	36
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL FUNDS	<u>141,562</u>	<u>(141,526)</u>	<u>36</u>

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	(399,887)	(42,296)	(442,183)
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL FUNDS	<u>(399,887)</u>	<u>(42,296)</u>	<u>(442,183)</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	128,292	(170,588)	(42,296)
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL FUNDS	<u>128,292</u>	<u>(170,588)</u>	<u>(42,296)</u>

MULBERRY HOUSE MINISTRY TRUST

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

15. MOVEMENT IN FUNDS - continued

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

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	(399,887)	(42,260)	(442,147)
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL FUNDS	<u>(399,887)</u>	<u>(42,260)</u>	<u>(442,147)</u>

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	269,854	(312,114)	(42,260)
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL FUNDS	<u>269,854</u>	<u>(312,114)</u>	<u>(42,260)</u>

16. RELATED PARTY DISCLOSURES

During the year the charity received donations totalling £22,667 (2020 £9,600) from its trustees. At year end the charity owed £608,510 to trustees (2020 £95,315).

Mulberry Facilities Limited is a company whose directors during the year included R J George and A J George. It owns certain freehold property that was used by the charity to conduct its charitable activities.

As at the balance sheet date the following was owed from/(to) the following entities, all of which are under the common control of R George:

	2021 £	2020 £
Green Developments Limited	(2,042)	(2,042)
Mulberry Leisure & Retreat Limited	(200)	(514,071)
Woodhatch Farm	(822)	(822)

MULBERRY HOUSE MINISTRY TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2021

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
Charitable activities		
Donations	117,360	94,629
Gift aid	8,872	8,239
	<u>126,232</u>	<u>102,868</u>
Other trading activities		
Sales of goods	1,753	847
Other income		
Gain on sale of tangible fixed assets	2,000	-
Job Retention Scheme	11,577	24,577
	<u>13,577</u>	<u>24,577</u>
Total incoming resources	141,562	128,292
<b>EXPENDITURE</b>		
Other trading activities		
Opening stock	13,043	13,128
Printing	15,399	16,901
Postage	8,324	7,417
Publications cost	19,210	18,935
Closing stock	(12,958)	(13,043)
	<u>43,018</u>	<u>43,338</u>
Support costs		
Management		
Wages	74,076	101,272
Social security	3,150	6,370
Pensions	2,236	3,462
Direct Costs	7,050	4,830
Insurance	1,033	1,623
Advertising	1,160	1,510
	<u>88,705</u>	<u>119,067</u>
Finance		
Subscriptions	487	242
Information technology		
Rates and water	3,095	2,033
Repairs and renewals	1,191	-
Sundries	1,025	1,259
	<u>5,311</u>	<u>3,292</u>
Human resources		
Telephone	881	798
Carried forward	881	798

This page does not form part of the statutory financial statements

MULBERRY HOUSE MINISTRY TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2021

	2021 £	2020 £
Human resources		
Brought forward	881	798
Computer running costs	865	820
Travel	-	457
	<u>1,746</u>	<u>2,075</u>
Depreciation		
Depreciation of tangible fixed assets	837	1,001
Governance costs		
Independent examiners fees	1,422	1,573
	<u>141,526</u>	<u>170,588</u>
Total resources expended		
Net income/(expenditure)	<u>36</u>	<u>(42,296)</u>

This page does not form part of the statutory financial statements