

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2023  
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 31ST DECEMBER 2023**

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**MULBERRY HOUSE MINISTRY TRUST**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2023**

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The trustees present their report with the financial statements of the charity for the year ended 31st December 2023. 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 doesn't hold its own reserves as the trustees have committed to meet shortfalls in monthly cashflow requirements from their own personal funds by making additional donations to cover the charities ongoing activities. In addition to this adjustments to staffing have been made over the year to help reduce the ongoing operating costs.

**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

**Trustees**

R George (resigned 24.8.24)  
A J George  
S J George  
H Ashworth

**MULBERRY HOUSE MINISTRY TRUST**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

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

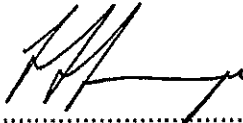
**Solicitors**

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 17 September 2024 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 31st December 2023.

**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: 17 September 2024

**MULBERRY HOUSE MINISTRY TRUST**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2023**

	Notes	Unrestricted funds £	Restricted fund £	<b>2023 Total funds £</b>	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Charitable activities	2	<b>174,513</b>	-	<b>174,513</b>	143,244
Other trading activities	3	<b>3,695</b>	-	<b>3,695</b>	2,021
<b>Total</b>		<b>178,208</b>	-	<b>178,208</b>	145,265
<b>EXPENDITURE ON</b>					
Raising funds	4	<b>51,520</b>	-	<b>51,520</b>	46,814
<b>Charitable activities</b>	5				
Seminars & Events		<b>80,109</b>	-	<b>80,109</b>	94,098
<b>Total</b>		<b>131,629</b>	-	<b>131,629</b>	140,912
<b>NET INCOME</b>		<b>46,579</b>	-	<b>46,579</b>	4,353
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<b>(437,794)</b>	-	<b>(437,794)</b>	(442,147)
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>(391,215)</b>	-	<b>(391,215)</b>	(437,794)


The notes form part of these financial statements

**MULBERRY HOUSE MINISTRY TRUST**

**BALANCE SHEET  
31 DECEMBER 2023**

	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	154,227	-	154,227	154,854
<b>CURRENT ASSETS</b>					
Stocks	11	11,330	-	11,330	12,958
Debtors	12	53,137	-	53,137	3,656
Cash at bank and in hand		2,732	-	2,732	3,024
		<u>67,199</u>	<u>-</u>	<u>67,199</u>	<u>19,638</u>
<b>CREDITORS</b>					
Amounts falling due within one year	13	(612,641)	-	(612,641)	(612,286)
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>(545,442)</u>	<u>-</u>	<u>(545,442)</u>	<u>(592,648)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>(391,215)</u>	<u>-</u>	<u>(391,215)</u>	<u>(437,794)</u>
<b>NET ASSETS/(LIABILITIES)</b>		<u>(391,215)</u>	<u>-</u>	<u>(391,215)</u>	<u>(437,794)</u>
<b>FUNDS</b>	14				
Unrestricted funds				<u>(391,215)</u>	<u>(437,794)</u>
<b>TOTAL FUNDS</b>				<u>(391,215)</u>	<u>(437,794)</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 17 September 2024 and were signed on its behalf by:

  
.....  
S J George - Trustee

**MULBERRY HOUSE MINISTRY TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2023**

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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.

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.



**MULBERRY HOUSE MINISTRY TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2023**

**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

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**

	<b>2023</b>	2022
	<b>£</b>	£
Donations	<b>118,487</b>	134,605
Gift aid	<b>6,526</b>	8,639
Legacies	<b>49,500</b>	-
	<u><b>174,513</b></u>	<u>143,244</u>

**3. OTHER TRADING ACTIVITIES**

	<b>2023</b>	2022
	<b>£</b>	£
Sales of goods	<b>3,695</b>	2,021
	<u><b>3,695</b></u>	<u>2,021</u>

**4. RAISING FUNDS**

**Other trading activities**

	<b>2023</b>	2022
	<b>£</b>	£
Opening stock	<b>12,958</b>	12,958
Closing stock	<b>(11,330)</b>	(12,958)
Printing	<b>17,230</b>	16,946
Postage	<b>8,552</b>	7,765
Publications cost	<b>24,110</b>	22,103
	<u><b>51,520</b></u>	<u>46,814</u>

**MULBERRY HOUSE MINISTRY TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2023**

**5. CHARITABLE ACTIVITIES COSTS**

	Support costs (see note 6) £
Seminars & Events	<b><u>80,109</u></b>

**6. SUPPORT COSTS**

	Management £	Finance £	Information technology £
Seminars & Events	<b><u>70,595</u></b>	<b><u>256</u></b>	<b><u>5,204</u></b>
	Human resources £	Depreciation £	Governance costs £
Seminars & Events	<b><u>1,677</u></b>	<b><u>627</u></b>	<b><u>1,750</u></b>
			Totals £
			<b><u>80,109</u></b>

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

	<b>2023</b>	2022
	Seminars & Events £	Total activities £
Wages	<b>56,303</b>	<b>71,077</b>
Social security	<b>2,280</b>	<b>2,414</b>
Pensions	<b>1,716</b>	<b>1,945</b>
Direct Costs	<b>7,727</b>	<b>8,326</b>
Insurance	<b>1,428</b>	<b>1,273</b>
Advertising	<b>1,141</b>	<b>543</b>
Subscriptions	<b>256</b>	<b>348</b>
Rates and water	<b>3,124</b>	<b>3,232</b>
Repairs and renewals	<b>1,063</b>	<b>-</b>
Sundries	<b>1,017</b>	<b>706</b>
Telephone	<b>-</b>	<b>518</b>
Computer running costs	<b>1,571</b>	<b>1,799</b>
Travel	<b>106</b>	<b>-</b>
Depreciation of tangible fixed assets	<b>627</b>	<b>717</b>
Independent examiners fees	<b>1,750</b>	<b>1,200</b>
	<b><u>80,109</u></b>	<b><u>94,098</u></b>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st December 2023 nor for the year ended 31st December 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st December 2023 nor for the year ended 31st December 2022.

**MULBERRY HOUSE MINISTRY TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2023**

**8. STAFF COSTS**

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

	<b>2023</b>	2022
Average number of employees	<b>3</b>	3

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

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Charitable activities	143,244	-	143,244
Other trading activities	2,021	-	2,021
<b>Total</b>	145,265	-	145,265
<b>EXPENDITURE ON</b>			
Raising funds	46,814	-	46,814
<b>Charitable activities</b>			
Seminars & Events	94,098	-	94,098
<b>Total</b>	140,912	-	140,912
<b>NET INCOME</b>	4,353	-	4,353
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	(442,147)	-	(442,147)
<b>TOTAL FUNDS CARRIED FORWARD</b>	(437,794)	-	(437,794)

**10. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1st January 2023 and 31st December 2023	<b>40,140</b>	<b>231,792</b>	<b>271,932</b>
<b>DEPRECIATION</b>			
At 1st January 2023	<b>31,231</b>	<b>85,847</b>	<b>117,078</b>
Charge for year	<b>357</b>	<b>270</b>	<b>627</b>
At 31st December 2023	<b>31,588</b>	<b>86,117</b>	<b>117,705</b>
<b>NET BOOK VALUE</b>			
At 31st December 2023	<b>8,552</b>	<b>145,675</b>	<b>154,227</b>
At 31st December 2022	8,909	145,945	154,854

**MULBERRY HOUSE MINISTRY TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2023**

**11. STOCKS**

	<b>2023</b>	2022
	<b>£</b>	£
Stocks	<b>11,330</b>	12,958

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2023</b>	2022
	<b>£</b>	£
Other debtors	<b>49,500</b>	-
VAT	<b>232</b>	586
Prepayments and accrued income	<b>3,405</b>	3,070
	<b>53,137</b>	3,656

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2023</b>	2022
	<b>£</b>	£
Trade creditors	<b>2,133</b>	2,023
Taxation and social security	<b>448</b>	503
Other creditors	<b>610,060</b>	609,760
	<b>612,641</b>	612,286

**14. MOVEMENT IN FUNDS**

	At 1.1.23	Net movement in funds	At
	£	£	31.12.23
			£
<b>Unrestricted funds</b>			
General fund	<b>(437,794)</b>	<b>46,579</b>	<b>(391,215)</b>
<b>TOTAL FUNDS</b>	<b>(437,794)</b>	<b>46,579</b>	<b>(391,215)</b>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>178,208</b>	<b>(131,629)</b>	<b>46,579</b>
<b>TOTAL FUNDS</b>	<b>178,208</b>	<b>(131,629)</b>	<b>46,579</b>

**MULBERRY HOUSE MINISTRY TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2023**

**14. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	(442,147)	4,353	(437,794)
<b>TOTAL FUNDS</b>	<u>(442,147)</u>	<u>4,353</u>	<u>(437,794)</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	145,265	(140,912)	4,353
<b>TOTAL FUNDS</b>	<u>145,265</u>	<u>(140,912)</u>	<u>4,353</u>

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

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	(442,147)	50,932	(391,215)
<b>TOTAL FUNDS</b>	<u>(442,147)</u>	<u>50,932</u>	<u>(391,215)</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 £
<b>Unrestricted funds</b>			
General fund	323,473	(272,541)	50,932
<b>TOTAL FUNDS</b>	<u>323,473</u>	<u>(272,541)</u>	<u>50,932</u>

**MULBERRY HOUSE MINISTRY TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2023**

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**15. RELATED PARTY DISCLOSURES**

During the year the charity received donations totalling £43,966 (2022 £55,771) from its trustees. At year end the charity owed £608,510 to trustees (2022 £608,510).

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.

**MULBERRY HOUSE MINISTRY TRUST**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST DECEMBER 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Charitable activities</b>		
Donations	<b>118,487</b>	134,605
Gift aid	<b>6,526</b>	8,639
Legacies	<b>49,500</b>	-
	<b>174,513</b>	143,244
<b>Other trading activities</b>		
Sales of goods	<b>3,695</b>	2,021
<b>Total incoming resources</b>	<b>178,208</b>	145,265
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Opening stock	<b>12,958</b>	12,958
Printing	<b>17,230</b>	16,946
Postage	<b>8,552</b>	7,765
Publications cost	<b>24,110</b>	22,103
Closing stock	<b>(11,330)</b>	(12,958)
	<b>51,520</b>	46,814
<b>Support costs</b>		
<b>Management</b>		
Wages	<b>56,303</b>	71,077
Social security	<b>2,280</b>	2,414
Pensions	<b>1,716</b>	1,945
Direct Costs	<b>7,727</b>	8,326
Insurance	<b>1,428</b>	1,273
Advertising	<b>1,141</b>	543
	<b>70,595</b>	85,578
<b>Finance</b>		
Subscriptions	<b>256</b>	348
<b>Information technology</b>		
Rates and water	<b>3,124</b>	3,232
Repairs and renewals	<b>1,063</b>	-
Sundries	<b>1,017</b>	706
	<b>5,204</b>	3,938
<b>Human resources</b>		
Telephone	-	518
Computer running costs	<b>1,571</b>	1,799
Travel	<b>106</b>	-
	<b>1,677</b>	2,317

This page does not form part of the statutory financial statements

**MULBERRY HOUSE MINISTRY TRUST**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST DECEMBER 2023**

	2023 £	2022 £
<b>Human resources</b>		
<b>Depreciation</b>		
Freehold property	<b>357</b>	357
Fixtures and fittings	<b>270</b>	360
	<u><b>627</b></u>	<u>717</u>
<b>Governance costs</b>		
Independent examiners fees	<b>1,750</b>	1,200
Total resources expended	<u><b>131,629</b></u>	<u>140,912</u>
<b>Net income</b>	<u><b>46,579</b></u>	<u>4,353</u>