

THE MOTHERS' UNION (LIVERPOOL DIOCESAN BRANCH)

England & Wales · Charity number 249721

Details

Other names THE MOTHERS UNION (LIVERPOOL DIOCESAN BRANCH)

Status Registered

Legal form Other

Registered 1966-12-06

Register [View on the Charity Commission register](#)

Contact

Address St James'house
20 St. James Road
Liverpool
L1 7BY

Phone 01517052110

Activities

Objects: 1) TO UPHOLD CHRIST'S TEACHING ON THE NATURE OF MARRIAGE AND TO PROMOTE ITS WIDER UNDERSTANDING. 2) TO ENCOURAGE PARENTS TO BRING UP THEIR CHILDREN IN THE FAITH AND LIFE OF THE CHURCH. 3) TO MAINTAIN A WORLDWIDE FELLOWSHIP OF CHRISTIANS UNITED IN PRAYER, WORSHIP AND SERVICE. 4) TO PROMOTE CONDITIONS IN SOCIETY FAVOURABLE TO FAMILY LIFE AND THE PROTECTION OF CHILDREN. 5) TO HELP THOSE WHOSE FAMILY LIFE HAS MET WITH ADVERSITY.

Activities: Supports the work of the Mothers Union worldwide, but operates mainly with the Diocese of Liverpool, providing support to families, children, young people and older people within the area. Operating within the community, schools, hospitals and prisons to support those in need.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Elderly/old People, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** DIOCESE OF LIVERPOOL
- Cheshire East
- Knowsley
- Liverpool City
- St Helens
- Warrington
- Wigan

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£68,213	£68,367	-	-
2023-12-31	£147,981	£60,743	-	-
2022-12-31	£54,205	£49,913	-	-
2021-12-31	£54,199	£50,245	-	-
2020-12-31	£45,929	£36,680	-	-

Trustees

Name	Role	Appointed
MRS CAROLINE COLLINS	Chair	2019-01-01
BRENDA KINVIG		2019-01-01
Beverley Boden		2019-01-01
Colleen Harper		2019-01-01
Elizabeth Clarke		2019-01-01
Joanne Gladders		2019-01-01
Sally Sharp		2019-01-01

THE MOTHERS' UNION (LIVERPOOL DIOCESAN BRANCH)

England & Wales - Charity number 249721

Accounts

Charity Registration Number: 249721

Mothers' Union (Liverpool Diocese)

Financial Statements

for the year ended 31st December 2024

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Mothers' Union (Liverpool Diocese)**Charity Information**

Charity Name: Mothers' Union (Liverpool Diocese)

Charity Registration Number: 249721

Governing Document: The Society is governed by a Royal Charter dated 15th June 1926, amended by a supplemental Charter dated 5th September 1974. Mothers' Union in the Diocese of Liverpool is an autonomous body affiliated to Mothers' Union worldwide. It is bound by the central constitution of Mothers' Union, in so far as it relates to the activities of a Diocese. The affairs of Mothers' Union in the Diocese of Liverpool are managed by Trustees appointed by the Diocesan Council.

Principal Business Address: Mothers' Union Office
St James House
20 St James Road
Liverpool L1 7BY

Trustees:

Mrs E.C. Collins	Diocesan President
Mrs P. Lewis	Vice President /Secretary
Mrs B. Boden	Area Lead Sefton/ Links
Miss B. Kinvig	Area Lead Huyton
Mrs S. Sharp	Area Lead Liverpool
Ms J. Longworth	Area Lead Wigan
Ms R Loxham	Area Lead North Meols
Mrs J. Gladders	Area Lead Ormskirk
Mrs C. Harper	Area Lead Widnes
Mrs E. Clarke	Membership
Ms J. Spilsbury	Indoor Members

Other Officers:

Mrs B. Stratford	Hon Diocesan Treasurer
Rev'd Canon C. Dowdle	Hon Chaplain
Mr U. Russell	Training Officer

Independent Examiner: Mr C.S. Hughes
106 Stanley Park
Litherland
Liverpool
L21 9JU

Bankers: TSB
Charlotte Row
Box 1000
BX1 1LT (Liverpool Branch)

Mothers' Union (Liverpool Diocese)**Trustees' Report for the year ended 31st December 2024**

The trustees present their annual report and the financial statements for the year ended 31st December 2024.

Reference and administrative details

The details are set out on page 2.

Trustees

The trustees who served during the year are as stated below:

Mrs E.C. Collins
Mrs P. Lewis
Mrs C. Smaller
Miss B. Kinvig
Mrs B. Boden
Mrs S. Sharp
Mrs J. Roskell
Mrs J. Miller
Mrs J. Gladders
Mrs C. Harper
Mrs E. Clarke

Structure, Governance and Management**Governing document**

The Society is governed by a Royal Charter dated 15th June 1926, amended by a supplemental Charter dated 5th September 1974. Mothers' Union in the Diocese of Liverpool is an autonomous body affiliated to Mothers' Union worldwide. It is bound by the central constitution of Mothers' Union, in so far as it relates to the activities of a Diocese. The affairs of Mothers' Union in the Diocese of Liverpool are managed by Trustees appointed by the Diocesan Council.

Trustee induction and training

New trustees meet with the existing trustees to brief them on their legal obligations under charity law, the content of the Trust Deed, the trustees and decision making processes, the business plan and recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The organisation is run by a board of trustees that delegate day to day matters to the Secretary. The board of trustees meet on a regular basis throughout the year to discuss matters appropriate to the charity.

Risk management

The trustees have a risk management strategy which includes:

- a review of the risks the charity may face;
- the establishment of systems and procedures to mitigate those risks identified; and
- the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.
- development and implementation of other risk management procedures including health and safety and fire safety;
- a financial reserves policy;
- an investment policy.

Volunteers

The charity is grateful for the commitment of its volunteers who are involved in all aspects of the charity's operations.

Mothers' Union (Liverpool Diocese)**Trustees' Report for the year ended 31st December 2024 (continued)****Objective and activities**

The purpose of the Mothers' Union is to be specially concerned with all that strengthens and preserves marriage and Christian family life.

The Aim of the Society is the advancement of the Christian religion in the sphere of marriage and family life. In order to carry out its Aim, its Objects:

- To uphold Christ's teaching on the nature of marriage and promote its wider understanding
- To encourage parents to bring up their children in the faith and life of the church
- To maintain a worldwide fellowship of Christians united in prayer, worship and service
- To promote conditions in society favourable to stable family life and the protection of children
- To help those whose family life has met with adversity

When planning our activities for the year, the trustees gave consideration to the Charity Commission's guidance on public benefit.

The activities undertaken by the Charity to further its objectives were:

- conducting meetings
- running community projects
- organising activities and groups

Achievements and performance during the year - Diocesan President's Report

This year was the end of a triennial; time to say goodbye to people who have served on the Trustee board, some of the branch leaders and our Provincial President.

Our work with AFIA continues with us offering holidays and days out to those in need. We have also helped families make memories when a member of the family has had a terminal illness.

We were able to take over 40 people to a retreat and weekend of training at Cliff College with the support of Jeff Engel's legacy.

Our work with prisons continues to expand with the new parenting course being carried out at Hinley Prison and our new connection with Liverpool Prison.

We have taken part in the Mothers' Union Rise Up Campaign with a lot of our branches achieving bronze and silver awards. We also continue to support the awareness of Modern Day Slavery.

Our Christmas Appeal was to make sure that every child in our communities had a book for Christmas, with them being distributed through the Food Bank and other similar agencies.

Financial Review**Results for the year**

The results for the year are set out on page 7.

Investment powers and policy

The charity has the power to invest in any way the trustees wish and currently some funds are invested in interest bearing bank accounts.

Reserves policy

The trustees have established the level of reserves (that is those funds that are freely available) that the charity ought to have, which is equal to twelve months' of normal unrestricted expenditure. Reserves are needed to even out any short term funding gaps between spending and the related income. The trustees therefore consider that the ideal level of reserves as at 31st December 2024 would be £57,000 (2023: £59,000). The current level of reserves are £81,000 (2023: £80,000).

Mothers' Union (Liverpool Diocese)**Trustees' Report for the year ended 31st December 2024 (continued)****Plans for future periods**

Next year we wish to expand our work with prisons and universities and local communities, and expand our campaigning against modern day slavery and domestic violence with more awareness and practical help. We also hope to expand our reach with our AFIA project. We look forward to welcoming our new trustee board.

Trustees' responsibilities in relation to the financial statements

Charity 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 charity and of its surplus or deficit for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards and Statements of Recommended Practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity 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 company 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Board of Trustees on 16th October 2024 and signed on its behalf by:

E C Collins
Diocesan President

Mothers' Union (Liverpool Diocese)

**Independent Examiner's Report to the Trustees of
Mothers' Union (Liverpool Diocese)**

I report to the trustees on my examination of the accounts of Mothers' Union (Liverpool Diocese) [the Trust] for the year ended 31 December 2024.

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 2011 Act and in carrying out my examination I have followed all the 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.

**Mr C.S. Hughes
106 Stanley Park
Litherland
Liverpool
L21 9JU**

17th October 2024

Mothers' Union (Liverpool Diocese)

Statement of Financial Activities
for the year ended 31st December 2024

		Unrestricted Funds	Restricted Funds	TOTAL FUNDS	
	Note	£	£	2024 £	2023 £
INCOME FROM:					
Donations and Legacies	2	42,662	10,835	53,497	132,324
Other trading activities	3	7,527	0	7,527	10,817
Investments	4	1,868	0	1,868	538
Charitable activities	5	5,321	0	5,321	4,302
TOTAL INCOME		<u>57,378</u>	<u>10,835</u>	<u>68,213</u>	<u>147,981</u>
EXPENDITURE ON:					
Charitable activities	6	54,518	11,429	65,947	57,699
Raising Funds	7	2,420	0	2,420	3,044
TOTAL EXPENDITURE		<u>56,938</u>	<u>11,429</u>	<u>68,367</u>	<u>60,743</u>
NET INCOME		440	-594	-154	87,238
TRANSFERS BETWEEN FUNDS	10	203	-203	0	0
GAINS AND LOSSES ON INVESTMENT ASSETS					
		0	0	0	0
NET MOVEMENT IN FUNDS		<u>643</u>	<u>-797</u>	<u>-154</u>	<u>87,238</u>
RECONCILIATION OF FUNDS					
Total funds brought forward at 1st January 2024 (as previously reported)		80,873	91,700	172,573	85,335
Fund movement in the year		643	-797	-154	87,238
Total funds carried forward at 31st December 2024		<u>81,516</u>	<u>90,903</u>	<u>172,419</u>	<u>172,573</u>

The notes on pages 9 to 15 form part of these accounts.

Mothers' Union (Liverpool Diocese)

Balance Sheet at 31st December 2024

	Note	2024 £	2023 £
FIXED ASSETS			
Tangible fixed assets	11	1	1
CURRENT ASSETS			
Stock		406	240
Debtors	12	0	0
Cash at bank and in hand		182,609	182,681
Total current assets		<u>183,015</u>	<u>182,921</u>
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	13	10,597	10,349
NET CURRENT ASSETS		<u>172,418</u>	<u>172,572</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		172,419	172,573
CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		0	0
TOTAL NET ASSETS		<u>172,419</u>	<u>172,573</u>
THE FUNDS OF THE CHARITY	14		
Unrestricted		81,516	80,873
Restricted		90,903	91,700
Total charity funds		<u>172,419</u>	<u>172,573</u>

Approved by the Board of Trustees on 16th October 2024 and signed on its behalf by:

.....

E C Collins

The notes on pages 9 to 15 form part of these accounts.

Mothers' Union (Liverpool Diocese)**Notes to the Financial Statements
for the year ended 31st December 2024****1 Accounting policies**

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value. The financial statements have been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2015) and applicable UK Accounting Standards.

Funds

General funds represent the funds of the charity that are not subject to any restrictions regarding their use and are available for application on the general purposes of the charity. Funds designated for a particular purpose by the trustees are also unrestricted.

Restricted funds are funds subject to specific conditions imposed by the donors or through the terms of an appeal.

Transfers of funds are made to recognise the release of restricted funds or to meet expenditure not covered by restricted income.

The accounts include all transactions, assets and liabilities for which the charity is held responsible in law. They do not include the accounts of groups that owe their main affiliation to another body.

Income**Donations and legacies**

Voluntary income received by way of grants, donations and gifts is included in the Statement of Financial Activities in the year in which it is received by or on behalf of the charity. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

The charity received substantial amounts of voluntary help from its supporters, but no attempt is made to place a financial value on these services and they have not been included.

Grants receivable

Grants are credited to the Statement of Financial Activities in the year in which they are receivable.

Other income

Rental income from the letting of the charity's premises is recognised when the rental is due.

Income from investments

Dividends and interest are accounted for when due and payable. Interest entitlements are accounted for as they accrue. Tax recoverable on such income is recognised in the same accounting period.

Gains and losses on investments

Realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments at 31st December.

Volunteers

No amounts are included in the financial statements for services donated by volunteers.

Mothers' Union (Liverpool Diocese)

**Notes to the Financial Statements
for the year ended 31st December 2024 (continued)**

1 Accounting policies (cont.)

Expenditure

Grants

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the charity.

Raising funds

All expenses relating to fundraising, publicity, public relations and investment management charges are charged to this heading.

Charitable activities

Charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Freehold leasehold land and buildings	-	2% on cost (or valuation)
Fixtures & fittings	-	20% reducing balance
Musical equipment	-	20% reducing balance

All equipment, fixtures and fittings with an original cost of less than £1000, are written off in the year in which the expenditure was incurred on the basis that due to the nature of the charity's activities, there is no expectation that the cost of the assets will be recovered in the way of future revenues.

Investments

Investments are valued at market value at 31st December. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

Current Assets

Amounts owing to the charity at 31st December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectible.

Short-term deposits include cash held on deposit at the bank.

Operating Leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the income and expenditure account as incurred.

Contingent Liabilities and Provisions

In accordance with the SORP, a contingent liability is disclosed for those grants, which do not represent liabilities, where the possible obligation, which arises from past events, will only be confirmed by the occurrence of one or more uncertain future events not wholly within the trustees' control. Provisions are recognised for those grants where there is uncertainty as to the timing or amount, and any uncertainty regarding the amount is more than one of determining a basis for reasonable estimation of the liability arising from that constructive obligation.

Mothers' Union (Liverpool Diocese)

**Notes to the Financial Statements
for the year ended 31st December 2024 (continued)**

1 Accounting policies (cont.)

Charitable status and taxation

As a registered charity, the charity benefits from rates' relief and is generally exempt from income tax and corporation tax. The charity is not registered for value added tax.

INCOME FROM:	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £
2 Donations and Legacies						
Subscriptions	25,416	0	25,416	28,597	0	28,597
Gift Aid Tax Recoverable	0	0	0	0	0	0
Collections at meetings	9,568	0	9,568	9,220	0	9,220
Refreshments	1,361	0	1,361	1,296	0	1,296
Legacies	0	9,800	9,800	0	85,800	85,800
Sundry Donations	6,317	1,035	7,352	6,518	893	7,411
	<u>42,662</u>	<u>10,835</u>	<u>53,497</u>	<u>45,631</u>	<u>86,693</u>	<u>132,324</u>
3 Other trading activities						
Fetes and other fundraising events	7,527	0	7,527	10,817	0	10,817
	<u>7,527</u>	<u>0</u>	<u>7,527</u>	<u>10,817</u>	<u>0</u>	<u>10,817</u>
4 Investments						
Bank Interest	1,868	0	1,868	538	0	538
	<u>1,868</u>	<u>0</u>	<u>1,868</u>	<u>538</u>	<u>0</u>	<u>538</u>
5 Charitable activities						
MU Enterprises	3,059	0	3,059	4,126	0	4,126
Cliff College	685	0	685	30	0	30
Scargill	1,577	0	1,577	146	0	146
	<u>5,321</u>	<u>0</u>	<u>5,321</u>	<u>4,302</u>	<u>0</u>	<u>4,302</u>
Total Income	<u>57,378</u>	<u>10,835</u>	<u>68,213</u>	<u>61,288</u>	<u>86,693</u>	<u>147,981</u>

Mothers' Union (Liverpool Diocese)

Notes to the Financial Statements
for the year ended 31st December 2024 (continued)

EXPENDITURE ON:	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £
6 Charitable activities						
Grants						
Childrens Fund	0	353	353	0	0	0
AFIA Fund	0	2,767	2,767	0	353	353
IMPC	0	0	0	0	319	319
Links	0	0	0	0	0	0
Other Donations	3,469	0	3,469	6,182	0	6,182
	<u>3,469</u>	<u>3,120</u>	<u>6,589</u>	<u>6,182</u>	<u>672</u>	<u>6,854</u>
Subscriptions	19,205	0	19,205	19,551	0	19,551
Speakers Expenses	1,348	0	1,348	966	0	966
Refreshments	4,550	0	4,550	4,623	0	4,623
Room Hire	2,445	0	2,445	2,976	0	2,976
Branch Telephone and Postage	465	0	465	158	0	158
Trustee Expenses	546	0	546	412	0	412
Training Costs	120	0	120	1,362	279	1,641
Cliff College	685	8,036	8,721	470	0	470
Scargill	1,577	273	1,850	250	0	250
Insurance	450	0	450	450	0	450
Miscellaneous	4,597	0	4,597	5,046	0	5,046
Cost of MU Enterprises Sales	2,977	0	2,977	3,573	0	3,573
Independent Examination	80	0	80	80	0	80
Wages	10,569	0	10,569	9,538	0	9,538
Honorariums	400	0	400	400	0	400
Office and General Expenses	1,035	0	1,035	711	0	711
	<u>54,518</u>	<u>11,429</u>	<u>65,947</u>	<u>56,748</u>	<u>951</u>	<u>57,699</u>
7 Raising Funds						
Costs of other fund raising efforts	2,420	0	2,420	3,044	0	3,044
	<u>2,420</u>	<u>0</u>	<u>2,420</u>	<u>3,044</u>	<u>0</u>	<u>3,044</u>
Total Expenditure	<u>56,938</u>	<u>11,429</u>	<u>68,367</u>	<u>59,792</u>	<u>951</u>	<u>60,743</u>

Mothers' Union (Liverpool Diocese)

**Notes to the Financial Statements
for the year ended 31st December 2024 (continued)**

8 Net income	2024	2023
	£	£
Net income is stated after charging:		
Depreciation of tangible fixed assets	0	0
Staff costs (see note 9)	10,569	9,938
Accountancy & Independent Examination	80	80
	<u>80</u>	<u>80</u>

9 Staff Costs	2024	2023
	£	£
Wages and Salaries	10,569	9,938
	<u>10,569</u>	<u>9,938</u>

The average number of full-time equivalent employees (including casual and part-time staff) employed by the charity during the year was as follows:

	2024	2023
Management & Administration	1	1
	<u>1</u>	<u>1</u>

During the year the charity employed members of staff as detailed above. None (2023: None) of whom earned more than £60,000 p.a. Trustees were reimbursed working expenses during the year. There were no other discloseable transactions in respect of trustees, persons closely connected with them or other related parties.

10 Transfer Between Funds

This relates to the transfer of subscriptions for Indoor Members from funds held for those purposes.

11 Tangible Fixed Assets

	Fixtures & fittings	Total
	£	£
COST OR VALUATION		
At 1st January 2024	2,447	2,447
Additions	0	0
At 31st December 2024	<u>2,447</u>	<u>2,447</u>
DEPRECIATION		
At 1st January 2024	2,446	2,446
Charge for the year	0	0
At 31st December 2024	<u>2,446</u>	<u>2,446</u>
NET BOOK VALUE		
At 31st December 2024	<u>1</u>	<u>1</u>
At 31st December, 2023	<u>1</u>	<u>1</u>

Fixtures, fittings and equipment comprises items used in the administration of the charity.

Mothers' Union (Liverpool Diocese)

**Notes to the Financial Statements
for the year ended 31st December 2024 (continued)**

12 Debtors	2024	2023
	£	£
Income Tax recoverable	0	0
Prepayments and accrued income	0	0
	<u>0</u>	<u>0</u>

13 Liabilities: Amounts falling due within one year	2024	2023
	£	£
Trade Creditors	0	0
Deferred Income - Subscriptions	10,437	10,269
Accruals	160	80
	<u>10,597</u>	<u>10,349</u>

14 Analysis of Net Assets by Fund	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Fixed Assets	1	0	1
Current Assets	92,112	90,903	183,015
Current Liabilities	-10,597	0	-10,597
Liabilities after more than one year	0	0	0
Fund Balance	<u>81,516</u>	<u>90,903</u>	<u>172,419</u>

15 Movement on funds	At 1st January 2024	Incoming Resources (inc. gains)	Outgoing Resources	Transfers	At 31st December 2024
	£	£	£	£	£
<u>Unrestricted funds</u>					
General fund	80,873	57,378	56,938	203	81,516
Total unrestricted funds	<u>80,873</u>	<u>57,378</u>	<u>56,938</u>	<u>203</u>	<u>81,516</u>
<u>Restricted funds</u>					
Children's Fund	2,134	265	353	0	2,046
AFIA	3,124	720	2,767	0	1,077
Links	380	0	0	0	380
IMPC	0	50	0	-50	0
M.E. Dodd	541	0	0	-153	388
Jeff Engel	85,521	9,800	8,309	0	87,012
Total restricted funds	<u>91,700</u>	<u>10,835</u>	<u>11,429</u>	<u>-203</u>	<u>90,903</u>
Total funds	<u>172,573</u>	<u>68,213</u>	<u>68,367</u>	<u>0</u>	<u>172,419</u>

Mothers' Union (Liverpool Diocese)

Notes to the Financial Statements for the year ended 31st December 2024 (continued)

16 Fund Details

Details of the various funds held by the charity are as follows:

Name of fund	Description, nature and purposes of the fund
<u>Unrestricted funds</u>	
General fund	Any monies not included in any other fund.
<u>Restricted funds</u>	
Children's Fund	This fund was set up to collect monies to be used for Children.
AFIA	This fund was set up to collect monies to send people on day trips or holidays.
Links	This fund was set up to collect monies to support Diocesan Links.
IMPC	This fund was set up to collect monies for Indoor Members
M.E. Dodd	This fund was set up to hold the donation provided by M.E. Dodd to be used to support Indoor Members within a certain mileage of Liverpool
Jeff Engel	This fund was set up to hold the legacy provided by Jeff Engel to be used to support members to attend residential and training days.

17 Taxation

As a charity, Mothers' Union (Liverpool Diocese) is exempt from tax on income and gains to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

18 Contingent liabilities

The charity had no contingent liabilities at 31st December 2024 (2023: None).

19 Capital commitments

The charity had no capital commitments at 31st December 2024 (2023: None) either contracted for or authorised by the trustees but not contracted for.

THE MOTHERS' UNION (LIVERPOOL DIOCESAN BRANCH)

England & Wales - Charity number 249721

Accounts

Charity Registration Number: 249721

Mothers' Union (Liverpool Diocese)

Financial Statements

for the year ended 31st December 2023

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Mothers' Union (Liverpool Diocese)**Charity Information**

Charity Name: Mothers' Union (Liverpool Diocese)

Charity Registration Number: 249721

Governing Document: The Society is governed by a Royal Charter dated 15th June 1926, amended by a supplemental Charter dated 5th September 1974. Mothers' Union in the Diocese of Liverpool is an autonomous body affiliated to Mothers' Union worldwide. It is bound by the central constitution of Mothers' Union, in so far as it relates to the activities of a Diocese. The affairs of Mothers' Union in the Diocese of Liverpool are managed by Trustees appointed by the Diocesan Council.

Principal Business Address: Mothers' Union Office
St James House
20 St James Road
Liverpool L1 7BY

Trustees:

Mrs E.C. Collins	Diocesan President
Mrs P. Lewis	Vice President Liverpool
Mrs B. Boden	Elected Trustee - Sefton/Bootle
Miss B. Kinvig	Elected Trustee - Huyton/St Helens
Mrs S. Sharp	Elected Trustee - Liverpool South/Toxteth/Wavertree
Mrs J Roskell	Elected Trustee - Liverpool North/Walton
Mrs J. Miller	Elected Trustee - North Meols
Mrs J. Gladders	Elected Trustee - Ormskirk
Mrs C. Harper	Elected Trustee - Widnes
Mrs E. Clarke	Elected Trustee - Wigan
Mrs C. Smaller	Elected Trustee - Warrington

Other Officers:

Mrs C. Humphries	Diocesan Secretary/Administrator & Indoor Members
Mrs B. Stratford	Hon Diocesan Treasurer
Rev'd Canon C. Dowdle	Hon Chaplain
Mr U. Russell	Training Officer

Independent Examiner: Mr C.S. Hughes
106 Stanley Park
Litherland
Liverpool
L21 9JU

Bankers: TSB
Charlotte Row
Box 1000
BX1 1LT (Liverpool Branch)

Mothers' Union (Liverpool Diocese)**Trustees' Report for the year ended 31st December 2023**

The trustees present their annual report and the financial statements for the year ended 31st December 2023.

Reference and administrative details

The details are set out on page 2.

Trustees

The trustees who served during the year are as stated below:

Mrs E.C. Collins
Mrs P. Lewis
Mrs C. Smaller
Miss B. Kinvig
Mrs B. Boden
Mrs S. Sharp
Mrs J. Roskell
Mrs J. Miller
Mrs J. Gladders
Mrs C. Harper
Mrs E. Clarke

Structure, Governance and Management**Governing document**

The Society is governed by a Royal Charter dated 15th June 1926, amended by a supplemental Charter dated 5th September 1974. Mothers' Union in the Diocese of Liverpool is an autonomous body affiliated to Mothers' Union worldwide. It is bound by the central constitution of Mothers' Union, in so far as it relates to the activities of a Diocese. The affairs of Mothers' Union in the Diocese of Liverpool are managed by Trustees appointed by the Diocesan Council.

Trustee induction and training

New trustees meet with the existing trustees to brief them on their legal obligations under charity law, the content of the Trust Deed, the trustees and decision making processes, the business plan and recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The organisation is run by a board of trustees that delegate day to day matters to the Secretary. The board of trustees meet on a regular basis throughout the year to discuss matters appropriate to the charity.

Risk management

The trustees have a risk management strategy which includes:

- a review of the risks the charity may face;
- the establishment of systems and procedures to mitigate those risks identified; and
- the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.
- development and implementation of other risk management procedures including health and safety and fire safety;
- a financial reserves policy;
- an investment policy.

Volunteers

The charity is grateful for the commitment of its volunteers who are involved in all aspects of the charity's operations.

Mothers' Union (Liverpool Diocese)

Trustees' Report for the year ended 31st December 2023 (continued)

Objective and activities

The purpose of the Mothers' Union is to be specially concerned with all that strengthens and preserves marriage and Christian family life.

The Aim of the Society is the advancement of the Christian religion in the sphere of marriage and family life. In order to carry out its Aim, its Objects:

- To uphold Christ's teaching on the nature of marriage and promote its wider understanding
- To encourage parents to bring up their children in the faith and life of the church
- To maintain a worldwide fellowship of Christians united in prayer, worship and service
- To promote conditions in society favourable to stable family life and the protection of children
- To help those whose family life has met with adversity

When planning our activities for the year, the trustees gave consideration to the Charity Commission's guidance on public benefit.

The activities undertaken by the Charity to further its objectives were:

- conducting meetings
- running community projects
- organising activities and groups

Achievements and performance during the year - Diocesan President's Report

This year has been better than last, with people getting back on board with membership and activities. Although we have lost members due to the cost of living and death, the membership costs are still competitive.

We continue to work with the groups that our branches work with regularly and those activities are growing, which is encouraging. Our work with local prisons is expanding, with us supporting a new venture of a parenting course for male inmates. This will help 50 prisoners.

Our work with AFIA continues with holidays and days out for people who have not had a holiday for 5 years or have not had a day out for a considerable time. This covers all ages from cradle to the grave.

We continue to support Hope University both at Christmas and throughout the year and we have also supported Edge Hill University.

We continue to hold both lectures and services for Modern Day Slavery and 16 Days of Activism at Liverpool Cathedral.

We also sit on the Triangle of Hope strategy group supporting young people with education and support in the History of the Slave Trade and the connections to Liverpool, Virginia and Ghana.

Financial Review

Results for the year

The results for the year are set out on page 7.

Investment powers and policy

The charity has the power to invest in any way the trustees wish and currently some funds are invested in interest bearing bank accounts.

Reserves policy

The trustees have established the level of reserves (that is those funds that are freely available) that the charity ought to have, which is equal to twelve months' of normal unrestricted expenditure. Reserves are needed to even out any short term funding gaps between spending and the related income. The trustees therefore consider that the ideal level of reserves as at 31st December 2023 would be £59,000 (2022: £50,000). The current level of reserves are £80,000 (2022: £79,000).

Mothers' Union (Liverpool Diocese)**Trustees' Report for the year ended 31st December 2023 (continued)****Plans for future periods**

Next year we wish to expand our work with prisons and universities and local communities, and expand our campaigning against modern day slavery and domestic violence with more awareness and practical help. We also hope to expand our reach with our AFIA project.

Trustees' responsibilities in relation to the financial statements

Charity 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 charity and of its surplus or deficit for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards and Statements of Recommended Practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity 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 company 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Board of Trustees on 14th October 2024 and signed on its behalf by:

E C Collins
Diocesan President

Mothers' Union (Liverpool Diocese)

**Independent Examiner's Report to the Trustees of
Mothers' Union (Liverpool Diocese)**

I report to the trustees on my examination of the accounts of Mothers' Union (Liverpool Diocese) [the Trust] for the year ended 31 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 2011 Act and in carrying out my examination I have followed all the 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.

**Mr C.S. Hughes
106 Stanley Park
Litherland
Liverpool
L21 9JU**

15th October 2024

Mothers' Union (Liverpool Diocese)

Statement of Financial Activities
for the year ended 31st December 2023

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
				2023 £	2022 £
INCOME FROM:					
Donations and Legacies	2	45,631	86,693	132,324	39,871
Other trading activities	3	10,817	0	10,817	8,815
Investments	4	538	0	538	152
Charitable activities	5	4,302	0	4,302	5,367
TOTAL INCOME		<u>61,288</u>	<u>86,693</u>	<u>147,981</u>	<u>54,205</u>
EXPENDITURE ON:					
Charitable activities	6	56,748	951	57,699	47,721
Raising Funds	7	3,044	0	3,044	2,192
TOTAL EXPENDITURE		<u>59,792</u>	<u>951</u>	<u>60,743</u>	<u>49,913</u>
NET INCOME		1,496	85,742	87,238	4,292
TRANSFERS BETWEEN FUNDS	10	-107	107	0	0
GAINS AND LOSSES ON INVESTMENT ASSETS					
		0	0	0	0
NET MOVEMENT IN FUNDS		<u>1,389</u>	<u>85,849</u>	<u>87,238</u>	<u>4,292</u>
RECONCILIATION OF FUNDS					
Total funds brought forward at 1st January 2023 (as previously reported)		79,484	5,851	85,335	81,043
Fund movement in the year		1,389	85,849	87,238	0
Total funds carried forward at 31st December 2023		<u>80,873</u>	<u>91,700</u>	<u>172,573</u>	<u>81,043</u>

The notes on pages 9 to 15 form part of these accounts.

Mothers' Union (Liverpool Diocese)

Balance Sheet at 31st December 2023

	Note	2023 £	2022 £
FIXED ASSETS			
Tangible fixed assets	11	1	1
CURRENT ASSETS			
Stock		240	473
Debtors	12	0	0
Cash at bank and in hand		182,681	99,157
Total current assets		<u>182,921</u>	<u>99,630</u>
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	13	10,349	14,296
NET CURRENT ASSETS		<u>172,572</u>	<u>85,334</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		172,573	85,335
CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		0	0
TOTAL NET ASSETS		<u><u>172,573</u></u>	<u><u>85,335</u></u>
THE FUNDS OF THE CHARITY	14		
Unrestricted		80,873	79,484
Restricted		91,700	5,851
Total charity funds		<u><u>172,573</u></u>	<u><u>85,335</u></u>

Approved by the Board of Trustees on 14th October 2024 and signed on its behalf by:

.....

E C Collins

The notes on pages 9 to 15 form part of these accounts.

Mothers' Union (Liverpool Diocese)**Notes to the Financial Statements
for the year ended 31st December 2023****1 Accounting policies**

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value. The financial statements have been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2015) and applicable UK Accounting Standards.

Funds

General funds represent the funds of the charity that are not subject to any restrictions regarding their use and are available for application on the general purposes of the charity. Funds designated for a particular purpose by the trustees are also unrestricted.

Restricted funds are funds subject to specific conditions imposed by the donors or through the terms of an appeal.

Transfers of funds are made to recognise the release of restricted funds or to meet expenditure not covered by restricted income.

The accounts include all transactions, assets and liabilities for which the charity is held responsible in law. They do not include the accounts of groups that owe their main affiliation to another body.

Income**Donations and legacies**

Voluntary income received by way of grants, donations and gifts is included in the Statement of Financial Activities in the year in which it is received by or on behalf of the charity. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

The charity received substantial amounts of voluntary help from its supporters, but no attempt is made to place a financial value on these services and they have not been included.

Grants receivable

Grants are credited to the Statement of Financial Activities in the year in which they are receivable.

Other income

Rental income from the letting of the charity's premises is recognised when the rental is due.

Income from investments

Dividends and interest are accounted for when due and payable. Interest entitlements are accounted for as they accrue. Tax recoverable on such income is recognised in the same accounting period.

Gains and losses on investments

Realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments at 31st December.

Volunteers

No amounts are included in the financial statements for services donated by volunteers.

Mothers' Union (Liverpool Diocese)

**Notes to the Financial Statements
for the year ended 31st December 2023 (continued)**

1 Accounting policies (cont.)

Expenditure

Grants

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the charity.

Raising funds

All expenses relating to fundraising, publicity, public relations and investment management charges are charged to this heading.

Charitable activities

Charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Freehold leasehold land and buildings	-	2% on cost (or valuation)
Fixtures & fittings	-	20% reducing balance
Musical equipment	-	20% reducing balance

All equipment, fixtures and fittings with an original cost of less than £1000, are written off in the year in which the expenditure was incurred on the basis that due to the nature of the charity's activities, there is no expectation that the cost of the assets will be recovered in the way of future revenues.

Investments

Investments are valued at market value at 31st December. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

Current Assets

Amounts owing to the charity at 31st December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectible.

Short-term deposits include cash held on deposit at the bank.

Operating Leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the income and expenditure account as incurred.

Contingent Liabilities and Provisions

In accordance with the SORP, a contingent liability is disclosed for those grants, which do not represent liabilities, where the possible obligation, which arises from past events, will only be confirmed by the occurrence of one or more uncertain future events not wholly within the trustees' control. Provisions are recognised for those grants where there is uncertainty as to the timing or amount, and any uncertainty regarding the amount is more than one of determining a basis for reasonable estimation of the liability arising from that constructive obligation.

Mothers' Union (Liverpool Diocese)

**Notes to the Financial Statements
for the year ended 31st December 2023 (continued)**

1 Accounting policies (cont.)

Charitable status and taxation

As a registered charity, the charity benefits from rates' relief and is generally exempt from income tax and corporation tax. The charity is not registered for value added tax.

INCOME FROM:	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £
2 Donations and Legacies						
Subscriptions	28,597	0	28,597	26,803	0	26,803
Gift Aid Tax Recoverable	0	0	0	0	0	0
Collections at meetings	9,220	0	9,220	7,507	0	7,507
Refreshments	1,296	0	1,296	1,064	0	1,064
Legacies	0	85,800	85,800	0	0	0
Sundry Donations	6,518	893	7,411	3,977	520	4,497
	<u>45,631</u>	<u>86,693</u>	<u>132,324</u>	<u>39,351</u>	<u>520</u>	<u>39,871</u>
3 Other trading activities						
Fetes and other fundraising events	10,817	0	10,817	8,815	0	8,815
	<u>10,817</u>	<u>0</u>	<u>10,817</u>	<u>8,815</u>	<u>0</u>	<u>8,815</u>
4 Investments						
Bank Interest	538	0	538	152	0	152
	<u>538</u>	<u>0</u>	<u>538</u>	<u>152</u>	<u>0</u>	<u>152</u>
5 Charitable activities						
MU Enterprises	4,126	0	4,126	3,141	0	3,141
Cliff College	30	0	30	0	0	0
Scargill	146	0	146	2,226	0	2,226
	<u>4,302</u>	<u>0</u>	<u>4,302</u>	<u>5,367</u>	<u>0</u>	<u>5,367</u>
Total Income	<u>61,288</u>	<u>86,693</u>	<u>147,981</u>	<u>53,685</u>	<u>520</u>	<u>54,205</u>

Mothers' Union (Liverpool Diocese)

Notes to the Financial Statements
for the year ended 31st December 2023 (continued)

EXPENDITURE ON:	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £
6 Charitable activities						
Grants						
Childrens Fund	0	0	0	0	0	0
AFIA Fund	0	353	353	0	0	0
IMPC	0	319	319	0	0	0
Links	0	0	0	0	0	0
Other Donations	6,182	0	6,182	5,040	0	5,040
	<u>6,182</u>	<u>672</u>	<u>6,854</u>	<u>5,040</u>	<u>0</u>	<u>5,040</u>
Subscriptions	19,551	0	19,551	18,320	0	18,320
Speakers Expenses	966	0	966	582	0	582
Refreshments	4,623	0	4,623	3,309	0	3,309
Room Hire	2,976	0	2,976	2,479	0	2,479
Branch Telephone and Postage	158	0	158	397	0	397
Trustee Expenses	412	0	412	323	0	323
Training Costs	1,362	279	1,641	500	0	500
Cliff College	470	0	470	0	0	0
Scargill	250	0	250	0	0	0
Insurance	450	0	450	0	0	0
Miscellaneous	5,046	0	5,046	3,749	0	3,749
Cost of MU Enterprises Sales	3,573	0	3,573	3,196	0	3,196
Independent Examination	80	0	80	80	0	80
Wages	9,538	0	9,538	8,775	0	8,775
Honorariums	400	0	400	400	0	400
Office and General Expenses	711	0	711	571	0	571
	<u>56,748</u>	<u>951</u>	<u>57,699</u>	<u>47,721</u>	<u>0</u>	<u>47,721</u>
7 Raising Funds						
Costs of other fund raising efforts	3,044	0	3,044	2,192	0	2,192
	<u>3,044</u>	<u>0</u>	<u>3,044</u>	<u>2,192</u>	<u>0</u>	<u>2,192</u>
Total Expenditure	<u>59,792</u>	<u>951</u>	<u>60,743</u>	<u>49,913</u>	<u>0</u>	<u>49,913</u>

Mothers' Union (Liverpool Diocese)

Notes to the Financial Statements
for the year ended 31st December 2023 (continued)

8 Net income	2023	2022
	£	£
Net income is stated after charging:		
Depreciation of tangible fixed assets	0	0
Staff costs (see note 9)	9,938	9,175
Accountancy & Independent Examination	80	80
	<u>80</u>	<u>80</u>
9 Staff Costs	2023	2022
	£	£
Wages and Salaries	9,938	9,175
Social Security Costs	0	0
	<u>9,938</u>	<u>9,175</u>

The average number of full-time equivalent employees (including casual and part-time staff) employed by the charity during the year was as follows:

	2023	2022
Management & Administration	1	1
	<u>1</u>	<u>1</u>

During the year the charity employed members of staff as detailed above. None (2022: None) of whom earned more than £60,000 p.a. Trustees were reimbursed working expenses during the year. There were no other discloseable transactions in respect of trustees, persons closely connected with them or other related parties.

10 Transfer Between Funds

This relates to the transfer of subscriptions for Indoor Members from funds held for those purposes.

11 Tangible Fixed Assets

	Fixtures & fittings	Total
	£	£
COST OR VALUATION		
At 1st January 2023	2,447	2,447
Additions	0	0
At 31st December 2023	<u>2,447</u>	<u>2,447</u>
DEPRECIATION		
At 1st January 2023	2,446	2,446
Charge for the year	0	0
At 31st December 2023	<u>2,446</u>	<u>2,446</u>
NET BOOK VALUE		
At 31st December 2023	<u>1</u>	<u>1</u>
At 31st December, 2022	<u>1</u>	<u>1</u>

Fixtures, fittings and equipment comprises items used in the administration of the charity.

Mothers' Union (Liverpool Diocese)

Notes to the Financial Statements
for the year ended 31st December 2023 (continued)

12 Debtors

	2023 £	2022 £
Income Tax recoverable	0	0
Prepayments and accrued income	0	0
	<u>0</u>	<u>0</u>

13 Liabilities: Amounts falling due within one year

	2023 £	2022 £
Trade Creditors	0	283
Deferred Income - Subscriptions	10,269	13,933
Accruals	80	80
	<u>10,349</u>	<u>14,296</u>

14 Analysis of Net Assets by Fund

	Unrestricted Funds £	Restricted Funds £	Total £
Fixed Assets	1	0	1
Current Assets	91,221	91,700	182,921
Current Liabilities	-10,349	0	-10,349
Liabilities after more than one year	0	0	0
Fund Balance	<u>80,873</u>	<u>91,700</u>	<u>172,573</u>

15 Movement on funds

	At 1st January 2023 £	Incoming Resources (inc. gains) £	Outgoing Resources £	Transfers £	At 31st December 2023 £
<u>Unrestricted funds</u>					
General fund	79,484	61,288	59,792	-107	80,873
Total unrestricted funds	<u>79,484</u>	<u>61,288</u>	<u>59,792</u>	<u>-107</u>	<u>80,873</u>
<u>Restricted funds</u>					
Children's Fund	2,024	110	0	0	2,134
AFIA	2,744	733	353	0	3,124
Links	380	0	0	0	380
IMPC	0	50	319	269	0
M.E. Dodd	703	0	0	-162	541
Jeff Engel	0	85,800	279	0	85,521
Total restricted funds	<u>5,851</u>	<u>86,693</u>	<u>951</u>	<u>107</u>	<u>91,700</u>
Total funds	<u>85,335</u>	<u>147,981</u>	<u>60,743</u>	<u>0</u>	<u>172,573</u>

Mothers' Union (Liverpool Diocese)

Notes to the Financial Statements for the year ended 31st December 2023 (continued)

16 Fund Details

Details of the various funds held by the charity are as follows:

Name of fund	Description, nature and purposes of the fund
<u>Unrestricted funds</u>	
General fund	Any monies not included in any other fund.
<u>Restricted funds</u>	
Children's Fund	This fund was set up to collect monies to be used for Children.
AFIA	This fund was set up to collect monies to send people on day trips or holidays.
Links	This fund was set up to collect monies to support Diocesan Links.
IMPC	This fund was set up to collect monies for Indoor Members
M.E. Dodd	This fund was set up to hold the donation provided by M.E. Dodd to be used to support Indoor Members within a certain mileage of Liverpool
Jeff Engel	This fund was set up to hold the legacy provided by Jeff Engel to be used to support members to attend residential and training days.

17 Taxation

As a charity, Mothers' Union (Liverpool Diocese) is exempt from tax on income and gains to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

18 Contingent liabilities

The charity had no contingent liabilities at 31st December 2023 (2022: None).

19 Capital commitments

The charity had no capital commitments at 31st December 2023 (2022: None) either contracted for or authorised by the trustees but not contracted for.

THE MOTHERS' UNION (LIVERPOOL DIOCESAN BRANCH)

England & Wales - Charity number 249721

Accounts

Charity Registration Number: 249721

Mothers' Union (Liverpool Diocese)

Financial Statements

for the year ended 31st December 2022

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Mothers' Union (Liverpool Diocese)**Charity Information**

Charity Name: Mothers' Union (Liverpool Diocese)

Charity Registration Number: 249721

Governing Document: The Society is governed by a Royal Charter dated 15th June 1926, amended by a supplemental Charter dated 5th September 1974. Mothers' Union in the Diocese of Liverpool is an autonomous body affiliated to Mothers' Union worldwide. It is bound by the central constitution of Mothers' Union, in so far as it relates to the activities of a Diocese. The affairs of Mothers' Union in the Diocese of Liverpool are managed by Trustees appointed by the Diocesan Council.

Principal Business Address: Mothers' Union Office
St James House
20 St James Road
Liverpool L1 7BY

Trustees:

Mrs E.C. Collins	Diocesan President
Mrs P. Lewis	Vice President Liverpool
Mrs B. Boden	Elected Trustee - Sefton/Bootle
Miss B. Kinvig	Elected Trustee - Huyton/St Helens
Mrs S. Sharp	Elected Trustee - Liverpool South/Toxteth/Wavertree
Mrs J Roskell	Elected Trustee - Liverpool North/Walton
Mrs J. Miller	Elected Trustee - North Meols
Mrs J. Gladders	Elected Trustee - Ormskirk
Mrs C. Harper	Elected Trustee - Widnes
Mrs E. Clarke	Elected Trustee - Wigan
Mrs C. Smaller	Elected Trustee - Warrington

Other Officers:

Mrs C. Humphries	Diocesan Secretary/Administrator & Indoor Members
Mrs B. Stratford	Hon Diocesan Treasurer
Rev'd Canon C. Dowdle	Hon Chaplain
Mr U. Russell	Training Officer

Independent Examiner: Mr C.S. Hughes
106 Stanley Park
Litherland
Liverpool
L21 9JU

Bankers: TSB
Charlotte Row
Box 1000
BX1 1LT (Liverpool Branch)

Mothers' Union (Liverpool Diocese)**Trustees' Report for the year ended 31st December 2022**

The trustees present their annual report and the financial statements for the year ended 31st December 2022.

Reference and administrative details

The details are set out on page 2.

Trustees

The trustees who served during the year are as stated below:

Mrs E.C. Collins
Mrs P. Lewis
Mrs C. Smaller
Miss B. Kinvig
Mrs B. Boden
Mrs S. Sharp
Mrs J. Roskell
Mrs J. Miller
Mrs J. Gladders
Mrs C. Harper
Mrs E. Clarke

Structure, Governance and Management**Governing document**

The Society is governed by a Royal Charter dated 15th June 1926, amended by a supplemental Charter dated 5th September 1974. Mothers' Union in the Diocese of Liverpool is an autonomous body affiliated to Mothers' Union worldwide. It is bound by the central constitution of Mothers' Union, in so far as it relates to the activities of a Diocese. The affairs of Mothers' Union in the Diocese of Liverpool are managed by Trustees appointed by the Diocesan Council.

Trustee induction and training

New trustees meet with the existing trustees to brief them on their legal obligations under charity law, the content of the Trust Deed, the trustees and decision making processes, the business plan and recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The organisation is run by a board of trustees that delegate day to day matters to the Secretary. The board of trustees meet on a regular basis throughout the year to discuss matters appropriate to the charity.

Risk management

The trustees have a risk management strategy which includes:

- a review of the risks the charity may face;
- the establishment of systems and procedures to mitigate those risks identified; and
- the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.
- development and implementation of other risk management procedures including health and safety and fire safety;
- a financial reserves policy;
- an investment policy.

Volunteers

The charity is grateful for the commitment of its volunteers who are involved in all aspects of the charity's operations.

Mothers' Union (Liverpool Diocese)**Trustees' Report for the year ended 31st December 2022 (continued)****Objective and activities**

The purpose of the Mothers' Union is to be specially concerned with all that strengthens and preserves marriage and Christian family life.

The Aim of the Society is the advancement of the Christian religion in the sphere of marriage and family life. In order to carry out its Aim, its Objects:

- To uphold Christ's teaching on the nature of marriage and promote its wider understanding
- To encourage parents to bring up their children in the faith and life of the church
- To maintain a worldwide fellowship of Christians united in prayer, worship and service
- To promote conditions in society favourable to stable family life and the protection of children
- To help those whose family life has met with adversity

When planning our activities for the year, the trustees gave consideration to the Charity Commission's guidance on public benefit.

The activities undertaken by the Charity to further its objectives were:

- conducting meetings
- running community projects
- organising activities and groups

Achievements and performance during the year - Diocesan President's Report

This year has been again a difficult year for Mothers' Union in Liverpool because the branches are still recovering from COVID and the lockdowns.

We have continued to work with the groups that our branches support and we have also started working with a local prison, which started by attending their Carol Service and then continuing to support them throughout the year.

Our main focus this year was on supporting vulnerable students from Liverpool Hope University both at Christmas and throughout the year.

We also supported national action on Modern Day Slavery and 16 Days of Activism against Domestic Violence.

Financial Review**Results for the year**

The results for the year are set out on page 7.

Investment powers and policy

The charity has the power to invest in any way the trustees wish and currently some funds are invested in interest bearing bank accounts.

Reserves policy

The trustees have established the level of reserves (that is those funds that are freely available) that the charity ought to have, which is equal to twelve months' of normal unrestricted expenditure. Reserves are needed to even out any short term funding gaps between spending and the related income. The trustees therefore consider that the ideal level of reserves as at 31st December 2022 would be £50,000 (2021: £50,000). The current level of reserves are £79,000 (2021: £75,000).

Plans for future periods

Next year we hope to expand our work with prisons and with the Universities around the city. We also want to support more families with AFIA and further our work in our communities.

Mothers' Union (Liverpool Diocese)

Trustees' Report for the year ended 31st December 2022 (continued)

Trustees' responsibilities in relation to the financial statements

Charity 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 charity and of its surplus or deficit for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards and Statements of Recommended Practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity 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 company 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Board of Trustees on 24th October 2023 and signed on its behalf by:

E C Collins
Diocesan President

Mothers' Union (Liverpool Diocese)

**Independent Examiner's Report to the Trustees of
Mothers' Union (Liverpool Diocese)**

I report to the trustees on my examination of the accounts of Mothers' Union (Liverpool Diocese) [the Trust] for the year ended 31 December 2022.

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 2011 Act and in carrying out my examination I have followed all the 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.

**Mr C.S. Hughes
106 Stanley Park
Litherland
Liverpool
L21 9JU**

25th October 2023

Mothers' Union (Liverpool Diocese)

Statement of Financial Activities
for the year ended 31st December 2022

	Note	Unrestricted	Restricted	TOTAL FUNDS	
		Funds	Funds	2022	2021
		£	£	£	£
INCOME FROM:					
Donations and Legacies	2	39,351	520	39,871	46,909
Other trading activities	3	11,041	0	11,041	4,268
Investments	4	152	0	152	126
Charitable activities	5	3,141	0	3,141	2,896
TOTAL INCOME		<u>53,685</u>	<u>520</u>	<u>54,205</u>	<u>54,199</u>
EXPENDITURE ON:					
Charitable activities	6	47,721	0	47,721	49,394
Raising Funds	7	2,192	0	2,192	851
TOTAL EXPENDITURE		<u>49,913</u>	<u>0</u>	<u>49,913</u>	<u>50,245</u>
NET INCOME		3,772	520	4,292	3,954
TRANSFERS BETWEEN FUNDS	10	195	-195	0	0
GAINS AND LOSSES ON INVESTMENT ASSETS		0	0	0	0
NET MOVEMENT IN FUNDS		<u>3,967</u>	<u>325</u>	<u>4,292</u>	<u>3,954</u>
RECONCILIATION OF FUNDS					
Total funds brought forward at 1st January 2022 (as previously reported)		75,517	5,526	81,043	77,089
Fund movement in the year		3,967	325	4,292	3,954
Total funds carried forward at 31st December 2022		<u>79,484</u>	<u>5,851</u>	<u>85,335</u>	<u>81,043</u>

The notes on pages 9 to 15 form part of these accounts.

Mothers' Union (Liverpool Diocese)

Balance Sheet at 31st December 2022

	Note	2022 £	2021 £
FIXED ASSETS			
Tangible fixed assets	11	1	1
CURRENT ASSETS			
Stock		473	445
Debtors	12	0	0
Cash at bank and in hand		99,157	93,461
Total current assets		<u>99,630</u>	<u>93,906</u>
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	13	14,296	12,864
NET CURRENT ASSETS		<u>85,334</u>	<u>81,042</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		85,335	81,043
CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		0	0
TOTAL NET ASSETS		<u>85,335</u>	<u>81,043</u>
THE FUNDS OF THE CHARITY	14		
Unrestricted		79,484	75,517
Restricted		5,851	5,526
Total charity funds		<u>85,335</u>	<u>81,043</u>

Approved by the Board of Trustees on 24th October 2023 and signed on its behalf by:

.....

E C Collins

The notes on pages 9 to 15 form part of these accounts.

Mothers' Union (Liverpool Diocese)**Notes to the Financial Statements
for the year ended 31st December 2022****1 Accounting policies**

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value. The financial statements have been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2015) and applicable UK Accounting Standards.

Funds

General funds represent the funds of the charity that are not subject to any restrictions regarding their use and are available for application on the general purposes of the charity. Funds designated for a particular purpose by the trustees are also unrestricted.

Restricted funds are funds subject to specific conditions imposed by the donors or through the terms of an appeal.

Transfers of funds are made to recognise the release of restricted funds or to meet expenditure not covered by restricted income.

The accounts include all transactions, assets and liabilities for which the charity is held responsible in law. They do not include the accounts of groups that owe their main affiliation to another body.

Income**Donations and legacies**

Voluntary income received by way of grants, donations and gifts is included in the Statement of Financial Activities in the year in which it is received by or on behalf of the charity. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

The charity received substantial amounts of voluntary help from its supporters, but no attempt is made to place a financial value on these services and they have not been included.

Grants receivable

Grants are credited to the Statement of Financial Activities in the year in which they are receivable.

Other income

Rental income from the letting of the charity's premises is recognised when the rental is due.

Income from investments

Dividends and interest are accounted for when due and payable. Interest entitlements are accounted for as they accrue. Tax recoverable on such income is recognised in the same accounting period.

Gains and losses on investments

Realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments at 31st December.

Volunteers

No amounts are included in the financial statements for services donated by volunteers.

Mothers' Union (Liverpool Diocese)

Notes to the Financial Statements for the year ended 31st December 2022 (continued)

1 Accounting policies (cont.)

Expenditure

Grants

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the charity.

Raising funds

All expenses relating to fundraising, publicity, public relations and investment management charges are charged to this heading.

Charitable activities

Charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Freehold leasehold land and buildings	-	2% on cost (or valuation)
Fixtures & fittings	-	20% reducing balance
Musical equipment	-	20% reducing balance

All equipment, fixtures and fittings with an original cost of less than £1000, are written off in the year in which the expenditure was incurred on the basis that due to the nature of the charity's activities, there is no expectation that the cost of the assets will be recovered in the way of future revenues.

Investments

Investments are valued at market value at 31st December. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

Current Assets

Amounts owing to the charity at 31st December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectible.

Short-term deposits include cash held on deposit at the bank.

Operating Leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the income and expenditure account as incurred.

Contingent Liabilities and Provisions

In accordance with the SORP, a contingent liability is disclosed for those grants, which do not represent liabilities, where the possible obligation, which arises from past events, will only be confirmed by the occurrence of one or more uncertain future events not wholly within the trustees' control. Provisions are recognised for those grants where there is uncertainty as to the timing or amount, and any uncertainty regarding the amount is more than one of determining a basis for reasonable estimation of the liability arising from that constructive obligation.

Mothers' Union (Liverpool Diocese)

**Notes to the Financial Statements
for the year ended 31st December 2022 (continued)**

1 Accounting policies (cont.)

Charitable status and taxation

As a registered charity, the charity benefits from rates' relief and is generally exempt from income tax and corporation tax. The charity is not registered for value added tax.

INCOME FROM:	Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £
2 Donations and Legacies						
Subscriptions	26,803	0	26,803	29,325	0	29,325
Gift Aid Tax Recoverable	0	0	0	1,640	0	1,640
Collections at meetings	7,507	0	7,507	3,297	0	3,297
Refreshments	1,064	0	1,064	510	0	510
Legacies	0	0	0	5,000	0	5,000
Sundry Donations	3,977	520	4,497	6,247	890	7,137
	<u>39,351</u>	<u>520</u>	<u>39,871</u>	<u>46,019</u>	<u>890</u>	<u>46,909</u>
3 Other trading activities						
Fetes and other fundraising events	8,815	0	8,815	4,268	0	4,268
Scargill	2,226	0	2,226	0	0	0
	<u>11,041</u>	<u>0</u>	<u>11,041</u>	<u>4,268</u>	<u>0</u>	<u>4,268</u>
4 Investments						
Bank Interest	152	0	152	126	0	126
	<u>152</u>	<u>0</u>	<u>152</u>	<u>126</u>	<u>0</u>	<u>126</u>
5 Charitable activities						
MU Enterprises	3,141	0	3,141	2,896	0	2,896
	<u>3,141</u>	<u>0</u>	<u>3,141</u>	<u>2,896</u>	<u>0</u>	<u>2,896</u>
Total Income	<u>53,685</u>	<u>520</u>	<u>54,205</u>	<u>53,309</u>	<u>890</u>	<u>54,199</u>

Mothers' Union (Liverpool Diocese)

Notes to the Financial Statements
for the year ended 31st December 2022 (continued)

EXPENDITURE ON:	Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £
6 Charitable activities						
Grants						
Childrens Fund	0	0	0	0	0	0
AFIA Fund	0		0	0	301	301
IMPC	0		0	0	12	12
Links	0	0	0	0	0	0
Other Donations	5,040	0	5,040	4,801	0	4,801
	<u>5,040</u>	<u>0</u>	<u>5,040</u>	<u>4,801</u>	<u>313</u>	<u>5,114</u>
Subscriptions	18,320	0	18,320	23,500	0	23,500
Speakers Expenses	582	0	582	300	0	300
Refreshments	3,309	0	3,309	2,417	0	2,417
Room Hire	2,479	0	2,479	981	0	981
Branch Telephone and Postage	397	0	397	294	0	294
Trustee Expenses	323	0	323	959	0	959
Training Costs	500	0	500	345	0	345
Insurance	0	0	0	430	0	430
Miscellaneous	3,749	0	3,749	2,695	0	2,695
Cost of MU Enterprises Sales	3,196	0	3,196	3,089	0	3,089
Independent Examination	80	0	80	80	0	80
Wages	8,775	0	8,775	8,418	0	8,418
Honorariums	400	0	400	400	0	400
Office and General Expenses	571	0	571	372	0	372
	<u>47,721</u>	<u>0</u>	<u>47,721</u>	<u>49,081</u>	<u>313</u>	<u>49,394</u>
7 Raising Funds						
Costs of other fund raising efforts	2,192	0	2,192	851	0	851
	<u>2,192</u>	<u>0</u>	<u>2,192</u>	<u>851</u>	<u>0</u>	<u>851</u>
Total Expenditure	<u>49,913</u>	<u>0</u>	<u>49,913</u>	<u>49,932</u>	<u>313</u>	<u>50,245</u>

Mothers' Union (Liverpool Diocese)

Notes to the Financial Statements
for the year ended 31st December 2022 (continued)

8 Net income	2022	2021
	£	£
Net income is stated after charging:		
Depreciation of tangible fixed assets	0	0
Staff costs (see note 9)	9,175	8,818
Accountancy & Independent Examination	80	80
	<u>80</u>	<u>80</u>
9 Staff Costs	2022	2021
	£	£
Wages and Salaries	9,175	8,818
Social Security Costs	0	0
	<u>9,175</u>	<u>8,818</u>

The average number of full-time equivalent employees (including casual and part-time staff) employed by the charity during the year was as follows:

	2022	2021
Management & Administration	1	1
	<u>1</u>	<u>1</u>

During the year the charity employed members of staff as detailed above. None (2021: None) of whom earned more than £60,000 p.a. Trustees were reimbursed working expenses during the year. There were no other discloseable transactions in respect of trustees, persons closely connected with them or other related parties.

10 Transfer Between Funds

This relates to the transfer of subscriptions for Indoor Members from funds held for those purposes.

11 Tangible Fixed Assets

	Fixtures & fittings	Total
	£	£
COST OR VALUATION		
At 1st January 2022	2,447	2,447
Additions	0	0
At 31st December 2022	<u>2,447</u>	<u>2,447</u>
DEPRECIATION		
At 1st January 2022	2,446	2,446
Charge for the year	0	0
At 31st December 2022	<u>2,446</u>	<u>2,446</u>
NET BOOK VALUE		
At 31st December 2022	<u>1</u>	<u>1</u>
At 31st December, 2021	<u>1</u>	<u>1</u>

Fixtures, fittings and equipment comprises items used in the administration of the charity.

Mothers' Union (Liverpool Diocese)

Notes to the Financial Statements
for the year ended 31st December 2022 (continued)

12 Debtors	2022	2021
	£	£
Income Tax recoverable	0	0
Prepayments and accrued income	0	0
	<u>0</u>	<u>0</u>

13 Liabilities: Amounts falling due within one year	2022	2021
	£	£
Trade Creditors	283	0
Deferred Income - Subscriptions	13,933	12,704
Accruals	80	160
	<u>14,296</u>	<u>12,864</u>

14 Analysis of Net Assets by Fund	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Fixed Assets	1	0	1
Current Assets	93,779	5,851	99,630
Current Liabilities	-14,296	0	-14,296
Liabilities after more than one year	0	0	0
Fund Balance	<u>79,484</u>	<u>5,851</u>	<u>85,335</u>

15 Movement on funds	At 1st January 2022	Incoming Resources (inc. gains)	Outgoing Resources	Transfers	At 31st December 2022
	£	£	£	£	£
<u>Unrestricted funds</u>					
General fund	75,517	53,685	49,913	195	79,484
Total unrestricted funds	<u>75,517</u>	<u>53,685</u>	<u>49,913</u>	<u>195</u>	<u>79,484</u>
<u>Restricted funds</u>					
Children's Fund	2,024	0	0	0	2,024
AFIA	2,299	445	0	0	2,744
Links	380	0	0	0	380
IMPC	0	75	0	-75	0
M.E. Dodd	823	0	0	-120	703
Total restricted funds	<u>5,526</u>	<u>520</u>	<u>0</u>	<u>-195</u>	<u>5,851</u>
Total funds	<u>81,043</u>	<u>54,205</u>	<u>49,913</u>	<u>0</u>	<u>85,335</u>

Mothers' Union (Liverpool Diocese)

**Notes to the Financial Statements
for the year ended 31st December 2022 (continued)**

16 Fund Details

Details of the various funds held by the charity are as follows:

Name of fund	Description, nature and purposes of the fund
<u>Unrestricted funds</u>	
General fund	Any monies not included in any other fund.
<u>Restricted funds</u>	
Children's Fund	This fund was set up to collect monies to be used for Children.
AFIA	This fund was set up to collect monies to send people on day trips or holidays.
Links	This fund was set up to collect monies to support Diocesan Links.
IMPC	This fund was set up to collect monies for Indoor Members
M.E. Dodd	This fund was set up to hold the donation provided by M.E. Dodd to be used to support Indoor Members within a certain mileage of Liverpool

17 Taxation

As a charity, Mothers' Union (Liverpool Diocese) is exempt from tax on income and gains to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

18 Contingent liabilities

The charity had no contingent liabilities at 31st December 2022 (2021: None).

19 Capital commitments

The charity had no capital commitments at 31st December 2022 (2021: None) either contracted for or authorised by the trustees but not contracted for.

THE MOTHERS' UNION (LIVERPOOL DIOCESAN BRANCH)

England & Wales - Charity number 249721

Accounts

Charity Registration Number: 249721

Mothers' Union (Liverpool Diocese)

Financial Statements

for the year ended 31st December 2021

Mothers' Union (Liverpool Diocese)**Contents**

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Mothers' Union (Liverpool Diocese)**Charity Information**

Charity Name: Mothers' Union (Liverpool Diocese)

Charity Registration Number: 249721

Governing Document: The Society is governed by a Royal Charter dated 15th June 1926, amended by a supplemental Charter dated 5th September 1974. Mothers' Union in the Diocese of Liverpool is an autonomous body affiliated to Mothers' Union worldwide. It is bound by the central constitution of Mothers' Union, in so far as it relates to the activities of a Diocese. The affairs of Mothers' Union in the Diocese of Liverpool are managed by Trustees appointed by the Diocesan Council.

Principal Business Address: Mothers' Union Office
St James House
20 St James Road
Liverpool L1 7BY

Trustees:

Mrs E.C. Collins	Diocesan President
Mrs P. Lewis	Vice President Liverpool
Mrs B. Boden	Elected Trustee - Sefton/Bootle
Miss B. Kinvig	Elected Trustee - Huyton/St Helens
Mrs S. Sharp	Elected Trustee - Liverpool South/Toxteth/Wavertree
Mrs J Roskell	Elected Trustee - Liverpool North/Walton
Mrs J. Miller	Elected Trustee - North Meols
Mrs J. Gladders	Elected Trustee - Ormskirk
Mrs C. Harper	Elected Trustee - Widnes
Mrs E. Clarke	Elected Trustee - Wigan
Mrs C. Smaller	Elected Trustee - Warrington

Other Officers:

Mrs C. Humphries	Diocesan Secretary/Administrator & Indoor Members
Mrs B. Stratford	Hon Diocesan Treasurer
Rev'd Canon C. Dowdle	Hon Chaplain
Mr U. Russell	Training Officer

Independent Examiner: Mr C.S. Hughes
106 Stanley Park
Litherland
Liverpool
L21 9JU

Bankers: TSB
Charlotte Row
Box 1000
BX1 1LT (Liverpool Branch)

Mothers' Union (Liverpool Diocese)**Trustees' Report for the year ended 31st December 2021**

The trustees present their annual report and the financial statements for the year ended 31st December 2021.

Reference and administrative details

The details are set out on page 2.

Trustees

The trustees who served during the year are as stated below:

Mrs E.C. Collins
Mrs V. Barker (resigned 31st December 2021)
Mrs S.W. Bailey (resigned 31st December 2021)
Miss B. Kinvig
Mrs B. Boden
Mrs S. Sharp
Mrs J. Roskell
Mrs J. Miller
Mrs J. Gladders
Mrs C. Harper
Mrs E. Clarke
Mrs J. Parfrey (resigned 31st December 2021)

Structure, Governance and Management**Governing document**

The Society is governed by a Royal Charter dated 15th June 1926, amended by a supplemental Charter dated 5th September 1974. Mothers' Union in the Diocese of Liverpool is an autonomous body affiliated to Mothers' Union worldwide. It is bound by the central constitution of Mothers' Union, in so far as it relates to the activities of a Diocese. The affairs of Mothers' Union in the Diocese of Liverpool are managed by Trustees appointed by the Diocesan Council.

Trustee induction and training

New trustees meet with the existing trustees to brief them on their legal obligations under charity law, the content of the Trust Deed, the trustees and decision making processes, the business plan and recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The organisation is run by a board of trustees that delegate day to day matters to the Secretary. The board of trustees meet on a regular basis throughout the year to discuss matters appropriate to the charity.

Risk management

The trustees have a risk management strategy which includes:

- a review of the risks the charity may face;
- the establishment of systems and procedures to mitigate those risks identified; and
- the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.
- development and implementation of other risk management procedures including health and safety and fire safety;
- a financial reserves policy;
- an investment policy.

Volunteers

The charity is grateful for the commitment of its volunteers who are involved in all aspects of the charity's operations.

Mothers' Union (Liverpool Diocese)**Trustees' Report for the year ended 31st December 2021 (continued)****Objective and activities**

The purpose of the Mothers' Union is to be specially concerned with all that strengthens and preserves marriage and Christian family life.

The Aim of the Society is the advancement of the Christian religion in the sphere of marriage and family life. In order to carry out its Aim, its Objects:

- To uphold Christ's teaching on the nature of marriage and promote its wider understanding
- To encourage parents to bring up their children in the faith and life of the church
- To maintain a worldwide fellowship of Christians united in prayer, worship and service
- To promote conditions in society favourable to stable family life and the protection of children
- To help those whose family life has met with adversity

When planning our activities for the year, the trustees gave consideration to the Charity Commission's guidance on public benefit.

The activities undertaken by the Charity to further its objectives were:

- conducting meetings
- running community projects
- organising activities and groups

Achievements and performance during the year - Diocesan President's Report

As we recover from the ever-present Covid 19, our Members have not failed us.

The Branches have mostly all returned with a few exceptions due to lack of numbers.

The activities within the Branches and the Diocese have also mostly returned and been varied in nature.

From a central point of view, we kept most of our activities online using Zoom for some trustee meetings. However, we managed to hold our Mary Sumner Day Service and 16 Days of Activism service in the Cathedral.

We continue to work in partnership with a number of agencies and charities, one namely being the Josephine Butler Trust. We also work closely with Liverpool Cathedral.

I would like to thank the trustees, branch leaders and members for their hard work this past year. Your continued dedication to the Mothers' Union and those in need of support has been outstanding and very much appreciated.

We are continuing to work towards being more outward looking to our communities and continue to keep focused through our aims and objectives.

Mothers' Union (Liverpool Diocese)

Trustees' Report for the year ended 31st December 2021 (continued)

Financial Review

Results for the year

The results for the year are set out on page 8.

Investment powers and policy

The charity has the power to invest in any way the trustees wish and currently some funds are invested in interest bearing bank accounts.

Reserves policy

The trustees have established the level of reserves (that is those funds that are freely available) that the charity ought to have, which is equal to twelve months' of normal unrestricted expenditure. Reserves are needed to even out any short term funding gaps between spending and the related income. The trustees therefore consider that the ideal level of reserves as at 31st December 2021 would be £50,000 (2020: £37,000). The current level of reserves are £75,000 (2020: £71,000).

Plans for future periods

As we look forward to next year and our Patron's Platinum Jubilee, we also look to strengthen our membership and look to transform our organisation here in Liverpool.

Mothers' Union (Liverpool Diocese)

Trustees' Report for the year ended 31st December 2021 (continued)

Trustees' responsibilities in relation to the financial statements

Charity 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 charity and of its surplus or deficit for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards and Statements of Recommended Practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity 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 company 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Board of Trustees on 17th October 2022 and signed on its behalf by:

E C Collins
Diocesan President

Mothers' Union (Liverpool Diocese)

**Independent Examiner's Report to the Trustees of
Mothers' Union (Liverpool Diocese)**

I report to the trustees on my examination of the accounts of Mothers' Union (Liverpool Diocese) [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 2011 Act and in carrying out my examination I have followed all the 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.

**Mr C.S. Hughes
106 Stanley Park
Litherland
Liverpool
L21 9JU**

17th October 2022

Mothers' Union (Liverpool Diocese)

Statement of Financial Activities
for the year ended 31st December 2021

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
				2021 £	2020 £
INCOME FROM:					
Donations and Legacies	2	46,019	890	46,909	38,725
Other trading activities	3	4,268	0	4,268	4,224
Investments	4	126	0	126	294
Charitable activities	5	2,896	0	2,896	2,686
TOTAL INCOME		<u>53,309</u>	<u>890</u>	<u>54,199</u>	<u>45,929</u>
EXPENDITURE ON:					
Charitable activities	6	49,081	313	49,394	35,702
Raising Funds	7	851	0	851	978
TOTAL EXPENDITURE		<u>49,932</u>	<u>313</u>	<u>50,245</u>	<u>36,680</u>
NET INCOME		3,377	577	3,954	9,249
TRANSFERS BETWEEN FUNDS	10	360	-360	0	0
GAINS AND LOSSES ON INVESTMENT ASSETS					
		0	0	0	0
NET MOVEMENT IN FUNDS		<u>3,737</u>	<u>217</u>	<u>3,954</u>	<u>9,249</u>
RECONCILIATION OF FUNDS					
Total funds brought forward at 1st January 2021 (as previously reported)		71,780	5,309	77,089	67,840
Fund movement in the year		3,737	217	3,954	9,249
Total funds carried forward at 31st December 2021		<u>75,517</u>	<u>5,526</u>	<u>81,043</u>	<u>77,089</u>

The notes on pages 10 to 16 form part of these accounts.

Mothers' Union (Liverpool Diocese)

Balance Sheet at 31st December 2021

	Note	2021 £	2020 £
FIXED ASSETS			
Tangible fixed assets	11	1	1
CURRENT ASSETS			
Stock		445	408
Debtors	12	0	0
Cash at bank and in hand		93,461	87,183
Total current assets		<u>93,906</u>	<u>87,591</u>
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	13	12,864	10,503
NET CURRENT ASSETS		<u>81,042</u>	<u>77,088</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		81,043	77,089
CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		0	0
TOTAL NET ASSETS		<u>81,043</u>	<u>77,089</u>
THE FUNDS OF THE CHARITY	14		
Unrestricted		75,517	71,780
Restricted		5,526	5,309
Total charity funds		<u>81,043</u>	<u>77,089</u>

Approved by the Board of Trustees on 17th October 2022 and signed on its behalf by:

.....

E C Collins

The notes on pages 10 to 16 form part of these accounts.

Mothers' Union (Liverpool Diocese)**Notes to the Financial Statements
for the year ended 31st December 2021****1 Accounting policies**

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value. The financial statements have been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2015) and applicable UK Accounting Standards.

Funds

General funds represent the funds of the charity that are not subject to any restrictions regarding their use and are available for application on the general purposes of the charity. Funds designated for a particular purpose by the trustees are also unrestricted.

Restricted funds are funds subject to specific conditions imposed by the donors or through the terms of an appeal.

Transfers of funds are made to recognise the release of restricted funds or to meet expenditure not covered by restricted income.

The accounts include all transactions, assets and liabilities for which the charity is held responsible in law. They do not include the accounts of groups that owe their main affiliation to another body.

Income**Donations and legacies**

Voluntary income received by way of grants, donations and gifts is included in the Statement of Financial Activities in the year in which it is received by or on behalf of the charity. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

The charity received substantial amounts of voluntary help from its supporters, but no attempt is made to place a financial value on these services and they have not been included.

Grants receivable

Grants are credited to the Statement of Financial Activities in the year in which they are receivable.

Other income

Rental income from the letting of the charity's premises is recognised when the rental is due.

Income from investments

Dividends and interest are accounted for when due and payable. Interest entitlements are accounted for as they accrue. Tax recoverable on such income is recognised in the same accounting period.

Gains and losses on investments

Realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments at 31st December.

Volunteers

No amounts are included in the financial statements for services donated by volunteers.

Mothers' Union (Liverpool Diocese)

**Notes to the Financial Statements
for the year ended 31st December 2021 (continued)**

1 Accounting policies (cont.)

Expenditure

Grants

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the charity.

Raising funds

All expenses relating to fundraising, publicity, public relations and investment management charges are charged to this heading.

Charitable activities

Charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Freehold leasehold land and buildings	-	2% on cost (or valuation)
Fixtures & fittings	-	20% reducing balance
Musical equipment	-	20% reducing balance

All equipment, fixtures and fittings with an original cost of less than £1000, are written off in the year in which the expenditure was incurred on the basis that due to the nature of the charity's activities, there is no expectation that the cost of the assets will be recovered in the way of future revenues.

Investments

Investments are valued at market value at 31st December. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

Current Assets

Amounts owing to the charity at 31st December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectible.

Short-term deposits include cash held on deposit at the bank.

Operating Leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the income and expenditure account as incurred.

Contingent Liabilities and Provisions

In accordance with the SORP, a contingent liability is disclosed for those grants, which do not represent liabilities, where the possible obligation, which arises from past events, will only be confirmed by the occurrence of one or more uncertain future events not wholly within the trustees' control. Provisions are recognised for those grants where there is uncertainty as to the timing or amount, and any uncertainty regarding the amount is more than one of determining a basis for reasonable estimation of the liability arising from that constructive obligation.

Mothers' Union (Liverpool Diocese)

Notes to the Financial Statements
for the year ended 31st December 2021 (continued)

1 Accounting policies (cont.)**Charitable status and taxation**

As a registered charity, the charity benefits from rates' relief and is generally exempt from income tax and corporation tax. The charity is not registered for value added tax.

INCOME FROM:	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £
2 Donations and Legacies						
Subscriptions	29,325	0	29,325	28,669	0	28,669
Gift Aid Tax Recoverable	1,640	0	1,640	0	0	0
Collections at meetings	3,297	0	3,297	2,483	0	2,483
Refreshments	510	0	510	412	0	412
Legacies	5,000	0	5,000	3,000	0	3,000
Sundry Donations	6,247	890	7,137	1,796	2,365	4,161
	<u>46,019</u>	<u>890</u>	<u>46,909</u>	<u>36,360</u>	<u>2,365</u>	<u>38,725</u>
3 Other trading activities						
Fetes and other fundraising events	4,268	0	4,268	4,224	0	4,224
Miscellaneous	0	0	0	0	0	0
	<u>4,268</u>	<u>0</u>	<u>4,268</u>	<u>4,224</u>	<u>0</u>	<u>4,224</u>
4 Investments						
Bank Interest	126	0	126	294	0	294
	<u>126</u>	<u>0</u>	<u>126</u>	<u>294</u>	<u>0</u>	<u>294</u>
5 Charitable activities						
MU Enterprises	2,896	0	2,896	2,686	0	2,686
	<u>2,896</u>	<u>0</u>	<u>2,896</u>	<u>2,686</u>	<u>0</u>	<u>2,686</u>
Total Income	<u>53,309</u>	<u>890</u>	<u>54,199</u>	<u>43,564</u>	<u>2,365</u>	<u>45,929</u>

Mothers' Union (Liverpool Diocese)

Notes to the Financial Statements
for the year ended 31st December 2021 (continued)

EXPENDITURE ON:	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £
6 Charitable activities						
Grants						
Childrens Fund	0	0	0	0	0	0
AFIA Fund	0	301	301	0	0	0
IMPC	0	12	12	0	50	50
Links	0	0	0	0	0	0
Other Donations	4,801	0	4,801	4,259	0	4,259
	<u>4,801</u>	<u>313</u>	<u>5,114</u>	<u>4,259</u>	<u>50</u>	<u>4,309</u>
Subscriptions	23,500	0	23,500	18,140	0	18,140
Speakers Expenses	300	0	300	174	0	174
Refreshments	2,417	0	2,417	938	0	938
Room Hire	981	0	981	1,530	0	1,530
Branch Telephone and Postage	294	0	294	508	0	508
Trustee Expenses	959	0	959	510	0	510
Training Costs	345	0	345	108	0	108
Insurance	430	0	430	0	0	0
Miscellaneous	2,695	0	2,695	1,170	0	1,170
Cost of MU Enterprises Sales	3,089	0	3,089	2,816	0	2,816
Independent Examination	80	0	80	80	0	80
Wages	8,418	0	8,418	4,460	0	4,460
Honorariums	400	0	400	400	0	400
Office and General Expenses	372	0	372	559	0	559
	<u>49,081</u>	<u>313</u>	<u>49,394</u>	<u>35,652</u>	<u>50</u>	<u>35,702</u>
7 Raising Funds						
Costs of other fund raising efforts	851	0	851	978	0	978
	<u>851</u>	<u>0</u>	<u>851</u>	<u>978</u>	<u>0</u>	<u>978</u>
Total Expenditure	<u>49,932</u>	<u>313</u>	<u>50,245</u>	<u>36,630</u>	<u>50</u>	<u>36,680</u>

Mothers' Union (Liverpool Diocese)

Notes to the Financial Statements
for the year ended 31st December 2021 (continued)

8 Net income	2021	2020
	£	£
Net income is stated after charging:		
Depreciation of tangible fixed assets	0	0
Staff costs (see note 9)	8,818	4,860
Accountancy & Independent Examination	80	80
	<u>80</u>	<u>80</u>
9 Staff Costs	2021	2020
	£	£
Wages and Salaries	8,818	4,860
Social Security Costs	0	0
	<u>8,818</u>	<u>4,860</u>

The average number of full-time equivalent employees (including casual and part-time staff) employed by the charity during the year was as follows:

	2021	2020
Management & Administration	1	1
	<u>1</u>	<u>1</u>

During the year the charity employed members of staff as detailed above. None (2020: None) of whom earned more than £60,000 p.a. Trustees were reimbursed working expenses during the year. There were no other discloseable transactions in respect of trustees, persons closely connected with them or other related parties.

10 Transfer Between Funds

This relates to the transfer of subscriptions for Indoor Members from funds held for those purposes.

11 Tangible Fixed Assets

	Fixtures & fittings	Total
	£	£
COST OR VALUATION		
At 1st January 2021	2,447	2,447
Additions	0	0
At 31st December 2021	<u>2,447</u>	<u>2,447</u>
DEPRECIATION		
At 1st January 2021	2,446	2,446
Charge for the year	0	0
At 31st December 2021	<u>2,446</u>	<u>2,446</u>
NET BOOK VALUE		
At 31st December 2021	<u>1</u>	<u>1</u>
At 31st December, 2020	<u>1</u>	<u>1</u>

Fixtures, fittings and equipment comprises items used in the administration of the charity.

Mothers' Union (Liverpool Diocese)

**Notes to the Financial Statements
for the year ended 31st December 2021 (continued)**

12 Debtors	2021	2020
	£	£
Income Tax recoverable	0	0
Prepayments and accrued income	0	0
	<u>0</u>	<u>0</u>

13 Liabilities: Amounts falling due within one year	2021	2020
	£	£
Trade Creditors	0	1,000
Deferred Income - Subscriptions	12,704	9,343
Accruals	160	160
	<u>12,864</u>	<u>10,503</u>

14 Analysis of Net Assets by Fund	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Fixed Assets	1	0	1
Current Assets	88,380	5,526	93,906
Current Liabilities	-12,864	0	-12,864
Liabilities after more than one year	0	0	0
Fund Balance	<u>75,517</u>	<u>5,526</u>	<u>81,043</u>

15 Movement on funds	At 1st January 2021	Incoming Resources (inc. gains)	Outgoing Resources	Transfers	At 31st December 2021
	£	£	£	£	£
<u>Unrestricted funds</u>					
General fund	71,780	53,309	49,932	360	75,517
Total unrestricted funds	<u>71,780</u>	<u>53,309</u>	<u>49,932</u>	<u>360</u>	<u>75,517</u>
<u>Restricted funds</u>					
Children's Fund	2,009	15		0	2,024
AFIA	1,960	640	301		2,299
Links	370	10		0	380
IMPC	0	225	12	-213	0
M.E. Dodd	970			-147	823
Total restricted funds	<u>5,309</u>	<u>890</u>	<u>313</u>	<u>-360</u>	<u>5,526</u>
Total funds	<u>77,089</u>	<u>54,199</u>	<u>50,245</u>	<u>0</u>	<u>81,043</u>

Mothers' Union (Liverpool Diocese)

Notes to the Financial Statements for the year ended 31st December 2021 (continued)

16 Fund Details

Details of the various funds held by the charity are as follows:

Name of fund	Description, nature and purposes of the fund
<u>Unrestricted funds</u>	
General fund	Any monies not included in any other fund.
<u>Restricted funds</u>	
Children's Fund	This fund was set up to collect monies to be used for Children.
AFIA	This fund was set up to collect monies to send people on day trips or holidays.
Links	This fund was set up to collect monies to support Diocesan Links.
IMPC	This fund was set up to collect monies for Indoor Members
M.E. Dodd	This fund was set up to hold the donation provided by M.E. Dodd to be used to support Indoor Members within a certain mileage of Liverpool

17 Taxation

As a charity, Mothers' Union (Liverpool Diocese) is exempt from tax on income and gains to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

18 Contingent liabilities

The charity had no contingent liabilities at 31st December 2021 (2020: None).

19 Capital commitments

The charity had no capital commitments at 31st December 2021 (2020: None) either contracted for or authorised by the trustees but not contracted for.

THE MOTHERS' UNION (LIVERPOOL DIOCESAN BRANCH)

England & Wales - Charity number 249721

Accounts

Charity Registration Number: 249721

Mothers' Union (Liverpool Diocese)

Financial Statements

for the year ended 31st December 2020

Mothers' Union (Liverpool Diocese)**Contents**

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Mothers' Union (Liverpool Diocese)**Charity Information**

Charity Name: Mothers' Union (Liverpool Diocese)

Charity Registration Number: 249721

Governing Document: The Society is governed by a Royal Charter dated 15th June 1926, amended by a supplemental Charter dated 5th September 1974. Mothers' Union in the Diocese of Liverpool is an autonomous body affiliated to Mothers' Union worldwide. It is bound by the central constitution of Mothers' Union, in so far as it relates to the activities of a Diocese. The affairs of Mothers' Union in the Diocese of Liverpool are managed by Trustees appointed by the Diocesan Council.

Principal Business Address: Mothers' Union Office
St James House
20 St James Road
Liverpool L1 7BY

Trustees:

Mrs E.C. Collins	Diocesan President
Mrs V. Barker	Vice President Liverpool
Mrs S.W. Bailey	Vice President Warrington
Mrs B. Boden	Elected Trustee - Sefton/Bootle
Miss B. Kinvig	Elected Trustee - Huyton/St Helens
Mrs S. Sharp	Elected Trustee - Liverpool South/Toxteth/Wavertree
Mrs D. De Costa	Elected Trustee - West Derby (resigned 28 Oct 2020)
Mrs J. Miller	Elected Trustee - North Meols
Mrs J. Gladders	Elected Trustee - Ormskirk
Mrs C. Harper	Elected Trustee - Widnes
Mrs E. Clarke	Elected Trustee - Wigan
Mrs J. Parfrey	Elected Trustee - Winwick

Other Officers:

Mrs C. Humphries	Diocesan Secretary/Administrator & Indoor Members
Miss B. Collins	Hon Diocesan Treasurer
Rev'd Canon C. Dowdle	Hon Chaplain
Mr U. Russell	Training Officer
Mrs C. Perrin	Area of Support - AFIA
Mrs P. Keegan	Area of Support - Child Protection and Safeguarding
Mr J. Engel	Chaplain Emeritus

Independent Examiner: Mr C.S. Hughes
106 Stanley Park
Litherland
Liverpool
L21 9JU

Bankers: TSB
Charlotte Row
Box 1000
BX1 1LT (Liverpool Branch)

Mothers' Union (Liverpool Diocese)**Trustees' Report for the year ended 31st December 2020**

The trustees present their annual report and the financial statements for the year ended 31st December 2020.

Reference and administrative details

The details are set out on page 2.

Trustees

The trustees who served during the year are as stated below:

Mrs E.C. Collins
Mrs V. Barker
Mrs S.W. Bailey
Miss B. Kinvig
Mrs B. Boden
Mrs S. Sharp
Mrs D. De Costa (resigned 28th October 2020)
Mrs J. Miller
Mrs J. Gladders
Mrs C. Harper
Mrs E. Clarke
Mrs J. Parfrey

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The trustees have a risk management strategy which includes:

- a review of the risks the charity may face;
- the establishment of systems and procedures to mitigate those risks identified; and
- the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.
- development and implementation of other risk management procedures including health and safety and fire safety;
- a financial reserves policy;
- an investment policy.

Volunteers

The charity is grateful for the commitment of its volunteers who are involved in all aspects of the charity's operations.

Mothers' Union (Liverpool Diocese)**Trustees' Report for the year ended 31st December 2020 (continued)****Objective and activities**

The purpose of the Mothers' Union is to be specially concerned with all that strengthens and preserves marriage and Christian family life.

The Aim of the Society is the advancement of the Christian religion in the sphere of marriage and family life. In order to carry out its Aim, its Objects:

- To uphold Christ's teaching on the nature of marriage and promote its wider understanding
- To encourage parents to bring up their children in the faith and life of the church
- To maintain a worldwide fellowship of Christians united in prayer, worship and service
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- To help those whose family life has met with adversity

When planning our activities for the year, the trustees gave consideration to the Charity Commission's guidance on public benefit.

The activities undertaken by the Charity to further its objectives were:

- conducting meetings
- running community projects
- organising activities and groups

Achievements and performance during the year - Diocesan President's Report

This year has been like no other. The beginning of the year was filled with promise and plans, but very early on lockdown began.

Our activities had to become more local and many areas within the diocese started working locally to help with local problems.

The Areas and Branches worked in their local areas making masks and PPE, delivering food and medication to house bound or isolating people, and they supported their foodbanks and refugees.

From a central point of view, we took our activities online using Zoom for trustee meetings, quiet days and our annual services such as Mary Sumner Day and 16 Days of Activism. This meant that we could easily keep in touch with our members and branch leaders.

We ended our year with a pre-recorded Carol Service on YouTube with readers from across the world. This wasn't something we could have normally achieved and was a huge success!

I would like to thank the trustees, branch leaders and members for their hard work this past year. Your continued dedication to the Mothers' Union and those in need of support has been outstanding and very much appreciated.

Mothers' Union (Liverpool Diocese)

Trustees' Report for the year ended 31st December 2020 (continued)

Financial Review

Results for the year

The results for the year are set out on page 8.

Investment powers and policy

The charity has the power to invest in any way the trustees wish and currently some funds are invested in interest bearing bank accounts.

Reserves policy

The trustees have established the level of reserves (that is those funds that are freely available) that the charity ought to have, which is equal to twelve months' of normal unrestricted expenditure. Reserves are needed to even out any short term funding gaps between spending and the related income. The trustees therefore consider that the ideal level of reserves as at 31st December 2020 would be £37,000 (2019: £67,000). The current level of reserves are £71,000 (2019: £64,000).

Plans for future periods

We are hoping that as things start to get back to normal we can move our trustee meetings back to in person and that we can go ahead with our planned Mary Sumner Day Service. We also hope that our activism and fundraising can return to some normality. Most of all we look forward to meeting our members again and holding more face to face events.

Mothers' Union (Liverpool Diocese)

Trustees' Report for the year ended 31st December 2020 (continued)

Trustees' responsibilities in relation to the financial statements

Charity 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 charity and of its surplus or deficit for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards and Statements of Recommended Practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity 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 company 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Board of Trustees on 2nd October 2021 and signed on its behalf by:

E C Collins
Diocesan President

Mothers' Union (Liverpool Diocese)

**Independent Examiner's Report to the Trustees of
Mothers' Union (Liverpool Diocese)**

I report to the trustees on my examination of the accounts of Mothers' Union (Liverpool Diocese) [the Trust] for the year ended 31 December 2020.

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 2011 Act and in carrying out my examination I have followed all the 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.

**Mr C.S. Hughes
106 Stanley Park
Litherland
Liverpool
L21 9JU**

2nd October 2021

Mothers' Union (Liverpool Diocese)

Statement of Financial Activities
for the year ended 31st December 2020

	Note	Unrestricted	Restricted	TOTAL FUNDS	
		Funds	Funds	2020	2019
		£	£	£	£
INCOME FROM:					
Donations and Legacies	2	36,360	2,365	38,725	54,209
Other trading activities	3	4,224	0	4,224	14,751
Investments	4	294	0	294	412
Charitable activities	5	2,686	0	2,686	3,032
TOTAL INCOME		<u>43,564</u>	<u>2,365</u>	<u>45,929</u>	<u>72,404</u>
EXPENDITURE ON:					
Charitable activities	6	35,652	50	35,702	70,920
Raising Funds	7	978	0	978	2,044
TOTAL EXPENDITURE		<u>36,630</u>	<u>50</u>	<u>36,680</u>	<u>72,964</u>
NET INCOME		6,934	2,315	9,249	-560
TRANSFERS BETWEEN FUNDS	10	513	-513	0	0
GAINS AND LOSSES ON INVESTMENT ASSETS		0	0	0	0
NET MOVEMENT IN FUNDS		<u>7,447</u>	<u>1,802</u>	<u>9,249</u>	<u>-560</u>
RECONCILIATION OF FUNDS					
Total funds brought forward at 1st January 2020 (as previously reported)		64,333	3,507	67,840	68,400
Fund movement in the year		7,447	1,802	9,249	-560
Total funds carried forward at 31st December 2020		<u>71,780</u>	<u>5,309</u>	<u>77,089</u>	<u>67,840</u>

The notes on pages 10 to 16 form part of these accounts.

Mothers' Union (Liverpool Diocese)

Balance Sheet at 31st December 2020

	Note	2020 £	2019 £
FIXED ASSETS			
Tangible fixed assets	11	1	1
CURRENT ASSETS			
Stock		408	536
Debtors	12	0	0
Cash at bank and in hand		87,183	84,683
Total current assets		<u>87,591</u>	<u>85,219</u>
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	13	10,503	17,380
NET CURRENT ASSETS		<u>77,088</u>	<u>67,839</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		77,089	67,840
CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		0	0
TOTAL NET ASSETS		<u><u>77,089</u></u>	<u><u>67,840</u></u>
THE FUNDS OF THE CHARITY	14		
Unrestricted		71,780	64,333
Restricted		5,309	3,507
Total charity funds		<u><u>77,089</u></u>	<u><u>67,840</u></u>

Approved by the Board of Trustees on 2nd October 2021 and signed on its behalf by:

.....

E C Collins

The notes on pages 10 to 16 form part of these accounts.

Mothers' Union (Liverpool Diocese)**Notes to the Financial Statements
for the year ended 31st December 2020****1 Accounting policies**

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value. The financial statements have been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2015) and applicable UK Accounting Standards.

Funds

General funds represent the funds of the charity that are not subject to any restrictions regarding their use and are available for application on the general purposes of the charity. Funds designated for a particular purpose by the trustees are also unrestricted.

Restricted funds are funds subject to specific conditions imposed by the donors or through the terms of an appeal.

Transfers of funds are made to recognise the release of restricted funds or to meet expenditure not covered by restricted income.

The accounts include all transactions, assets and liabilities for which the charity is held responsible in law. They do not include the accounts of groups that owe their main affiliation to another body.

Income**Donations and legacies**

Voluntary income received by way of grants, donations and gifts is included in the Statement of Financial Activities in the year in which it is received by or on behalf of the charity. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

The charity received substantial amounts of voluntary help from its supporters, but no attempt is made to place a financial value on these services and they have not been included.

Grants receivable

Grants are credited to the Statement of Financial Activities in the year in which they are receivable.

Other income

Rental income from the letting of the charity's premises is recognised when the rental is due.

Income from investments

Dividends and interest are accounted for when due and payable. Interest entitlements are accounted for as they accrue. Tax recoverable on such income is recognised in the same accounting period.

Gains and losses on investments

Realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments at 31st December.

Volunteers

No amounts are included in the financial statements for services donated by volunteers.

Mothers' Union (Liverpool Diocese)

**Notes to the Financial Statements
for the year ended 31st December 2020 (continued)**

1 Accounting policies (cont.)

Expenditure

Grants

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the charity.

Raising funds

All expenses relating to fundraising, publicity, public relations and investment management charges are charged to this heading.

Charitable activities

Charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Freehold leasehold land and buildings	-	2% on cost (or valuation)
Fixtures & fittings	-	20% reducing balance
Musical equipment	-	20% reducing balance

All equipment, fixtures and fittings with an original cost of less than £1000, are written off in the year in which the expenditure was incurred on the basis that due to the nature of the charity's activities, there is no expectation that the cost of the assets will be recovered in the way of future revenues.

Investments

Investments are valued at market value at 31st December. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

Current Assets

Amounts owing to the charity at 31st December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectible.

Short-term deposits include cash held on deposit at the bank.

Operating Leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the income and expenditure account as incurred.

Contingent Liabilities and Provisions

In accordance with the SORP, a contingent liability is disclosed for those grants, which do not represent liabilities, where the possible obligation, which arises from past events, will only be confirmed by the occurrence of one or more uncertain future events not wholly within the trustees' control. Provisions are recognised for those grants where there is uncertainty as to the timing or amount, and any uncertainty regarding the amount is more than one of determining a basis for reasonable estimation of the liability arising from that constructive obligation.

Mothers' Union (Liverpool Diocese)

Notes to the Financial Statements
for the year ended 31st December 2020 (continued)

1 Accounting policies (cont.)**Charitable status and taxation**

As a registered charity, the charity benefits from rates' relief and is generally exempt from income tax and corporation tax. The charity is not registered for value added tax.

INCOME FROM:	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2019 £
2 Donations and Legacies						
Subscriptions	28,669	0	28,669	30,899	0	30,899
Collections at meetings	2,483	0	2,483	13,341	0	13,341
Refreshments	412	0	412	1,323	0	1,323
Legacies	3,000	0	3,000	0	0	0
Sundry Donations	1,796	2,365	4,161	6,132	2,514	8,646
	<u>36,360</u>	<u>2,365</u>	<u>38,725</u>	<u>51,695</u>	<u>2,514</u>	<u>54,209</u>
3 Other trading activities						
Fetes and other fundraising events	4,224	0	4,224	11,541	0	11,541
Miscellaneous	0	0	0	3,210	0	3,210
	<u>4,224</u>	<u>0</u>	<u>4,224</u>	<u>14,751</u>	<u>0</u>	<u>14,751</u>
4 Investments						
Bank Interest	294	0	294	412	0	412
	<u>294</u>	<u>0</u>	<u>294</u>	<u>412</u>	<u>0</u>	<u>412</u>
5 Charitable activities						
MU Enterprises	2,686	0	2,686	3,032	0	3,032
	<u>2,686</u>	<u>0</u>	<u>2,686</u>	<u>3,032</u>	<u>0</u>	<u>3,032</u>
Total Income	<u>43,564</u>	<u>2,365</u>	<u>45,929</u>	<u>69,890</u>	<u>2,514</u>	<u>72,404</u>

Mothers' Union (Liverpool Diocese)

Notes to the Financial Statements
for the year ended 31st December 2020 (continued)

EXPENDITURE ON:	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2019 £
6 Charitable activities						
Grants						
Childrens Fund	0	0	0	0	920	920
AFIA Fund	0	0	0	462	4,083	4,545
IMPC		50	50	0	57	57
Links	0	0	0	0	500	500
Other Donations	4,259	0	4,259	5,635	0	5,635
	<u>4,259</u>	<u>50</u>	<u>4,309</u>	<u>6,097</u>	<u>5,560</u>	<u>11,657</u>
Subscriptions	18,140	0	18,140	19,992	0	19,992
Speakers Expenses	174	0	174	2,120	0	2,120
Refreshments	938	0	938	6,968	0	6,968
Travelling Expenses	0	0	0	2,757	0	2,757
Room Hire	1,530	0	1,530	3,395	0	3,395
Branch Telephone and Postage	508	0	508	758	0	758
Commissioning Service	0	0	0	608	0	608
Scargill and Winchester	0	0	0	500	0	500
Trustee Expenses	510	0	510	4,600	0	4,600
Training Costs	108	0	108	635	0	635
Insurance	0	0	0	0	0	0
Miscellaneous	1,170	0	1,170	3,937	0	3,937
Cost of MU Enterprises Sales	2,816	0	2,816	4,070	0	4,070
16 Days of Activism	0	0	0	1,062	0	1,062
Independent Examination	80	0	80	80	0	80
Wages	4,460	0	4,460	6,616	0	6,616
Honorariums	400	0	400	400	0	400
Depreciation	0	0	0	0	0	0
Office Rent	0	0	0	0	0	0
Office and General Expenses	559	0	559	765	0	765
	<u>35,652</u>	<u>50</u>	<u>35,702</u>	<u>65,360</u>	<u>5,560</u>	<u>70,920</u>
7 Raising Funds						
Costs of other fund raising efforts	978	0	978	2,044	0	2,044
	<u>978</u>	<u>0</u>	<u>978</u>	<u>2,044</u>	<u>0</u>	<u>2,044</u>
Total Expenditure	<u>36,630</u>	<u>50</u>	<u>36,680</u>	<u>67,404</u>	<u>5,560</u>	<u>72,964</u>

Mothers' Union (Liverpool Diocese)

Notes to the Financial Statements
for the year ended 31st December 2020 (continued)

8 Net income	2020	2019
	£	£
Net income is stated after charging:		
Depreciation of tangible fixed assets	0	0
Staff costs (see note 9)	4,860	7,016
Accountancy & Independent Examination	80	80
	<u>80</u>	<u>80</u>
9 Staff Costs	2020	2019
	£	£
Wages and Salaries	4,860	7,016
Social Security Costs	0	0
	<u>4,860</u>	<u>7,016</u>

The average number of full-time equivalent employees (including casual and part-time staff) employed by the charity during the year was as follows:

	2020	2019
Management & Administration	1	1
	<u>1</u>	<u>1</u>

During the year the charity employed members of staff as detailed above. None (2019: None) of whom earned more than £60,000 p.a. Trustees were reimbursed working expenses during the year. There were no other discloseable transactions in respect of trustees, persons closely connected with them or other related parties.

10 Transfer Between Funds

This relates to the transfer of subscriptions for Indoor Members from funds held for those purposes.

11 Tangible Fixed Assets

	Fixtures & fittings	Total
	£	£
COST OR VALUATION		
At 1st January 2020	2,447	2,447
Additions	0	0
At 31st December 2020	<u>2,447</u>	<u>2,447</u>
DEPRECIATION		
At 1st January 2020	2,446	2,446
Charge for the year	0	0
At 31st December 2020	<u>2,446</u>	<u>2,446</u>
NET BOOK VALUE		
At 31st December 2020	<u>1</u>	<u>1</u>
At 31st December, 2019	<u>1</u>	<u>1</u>

Fixtures, fittings and equipment comprises items used in the administration of the charity.

Mothers' Union (Liverpool Diocese)

**Notes to the Financial Statements
for the year ended 31st December 2020 (continued)**

12 Debtors	2020	2019
	£	£
Income Tax recoverable	0	0
Prepayments and accrued income	0	0
	0	0

13 Liabilities: Amounts falling due within one year	2020	2019
	£	£
Trade Creditors	1,000	467
Deferred Income - Subscriptions	9,343	16,833
Accruals	160	80
	10,503	17,380

14 Analysis of Net Assets by Fund	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Fixed Assets	1	0	1
Current Assets	82,282	5,309	87,591
Current Liabilities	-10,503	0	-10,503
Liabilities after more than one year	0	0	0
Fund Balance	71,780	5,309	77,089

15 Movement on funds	At 1st January 2020	Incoming Resources (inc. gains)	Outgoing Resources	Transfers	At 31st December 2020
	£	£	£	£	£
<u>Unrestricted funds</u>					
General fund	64,333	43,564	36,630	513	71,780
Total unrestricted funds	64,333	43,564	36,630	513	71,780
<u>Restricted funds</u>					
Children's Fund	1,759	250		0	2,009
AFIA	0	1,960			1,960
Links	320	50		0	370
IMPC	284	105	50	-339	0
M.E. Dodd	1,144			-174	970
Total restricted funds	3,507	2,365	50	-513	5,309
Total funds	67,840	45,929	36,680	0	77,089

Mothers' Union (Liverpool Diocese)

Notes to the Financial Statements for the year ended 31st December 2020 (continued)

16 Fund Details

Details of the various funds held by the charity are as follows:

Name of fund	Description, nature and purposes of the fund
<u>Unrestricted funds</u>	
General fund	Any monies not included in any other fund.
<u>Restricted funds</u>	
Children's Fund	This fund was set up to collect monies to be used for Children.
AFIA	This fund was set up to collect monies to send people on day trips or holidays.
Links	This fund was set up to collect monies to support Diocesan Links.
IMPC	This fund was set up to collect monies for Indoor Members
M.E. Dodd	This fund was set up to hold the donation provided by M.E. Dodd to be used to support Indoor Members within a certain mileage of Liverpool

17 Taxation

As a charity, Mothers' Union (Liverpool Diocese) is exempt from tax on income and gains to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

18 Contingent liabilities

The charity had no contingent liabilities at 31st December 2020 (2019: None).

19 Capital commitments

The charity had no capital commitments at 31st December 2020 (2019: None) either contracted for or authorised by the trustees but not contracted for.