

Charity Registration Number: 249721

Mothers' Union (Liverpool Diocese)

Financial Statements

for the year ended 31st December 2020

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

| | Page |
|--------------------------------------|----------------|
| Legal and Administrative Information | 2 |
| Trustees' Report | 3 - 6 |
| Independent Examiner's Report | 7 |
| Statement of Financial Activities | 8 |
| Balance Sheet | 9 |
| Notes to the Financial Statements | 10 - 16 |

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 Mrs V. Barker Mrs S.W. Bailey Mrs B. Boden Miss B. Kinvig Mrs S. Sharp Mrs D. De Costa Mrs J. Miller Mrs J. Gladders Mrs C. Harper Mrs E. Clarke Mrs J. Parfrey | Diocesan President Vice President Liverpool Vice President Warrington Elected Trustee - Sefton/Bootle Elected Trustee - Huyton/St Helens Elected Trustee - Liverpool South/Toxteth/Wavertree Elected Trustee - West Derby (resigned 28 Oct 2020) Elected Trustee - North Meols Elected Trustee - Ormskirk Elected Trustee - Widnes Elected Trustee - Wigan Elected Trustee - Winwick |
| Other Officers: | Mrs C. Humphries Miss B. Collins Rev'd Canon C. Dowdle Mr U. Russell Mrs C. Perrin Mrs P. Keegan Mr J. Engel | Diocesan Secretary/Administrator & Indoor Members Hon Diocesan Treasurer Hon Chaplain Training Officer Area of Support - AFIA Area of Support - Child Protection and Safeguarding 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

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 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
- 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 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

| | | Unrestricted Funds £ | Restricted Funds £ | TOTAL FUNDS | |
|---|------|----------------------------|--------------------------|---------------|---------------|
| | Note | | | 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>77,089</u> | <u>67,840</u> |
| THE FUNDS OF THE CHARITY | 14 | | |
| Unrestricted | | 71,780 | 64,333 |
| Restricted | | 5,309 | 3,507 |
| Total charity funds | | <u>77,089</u> | <u>67,840</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> </u> | <u> </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 |
| | <u>0</u> | <u>0</u> |

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 |
| | <u>10,503</u> | <u>17,380</u> |

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 | <u>71,780</u> | <u>5,309</u> | <u>77,089</u> |

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 | <u>64,333</u> | <u>43,564</u> | <u>36,630</u> | <u>513</u> | <u>71,780</u> |
| <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 | <u>3,507</u> | <u>2,365</u> | <u>50</u> | <u>-513</u> | <u>5,309</u> |
| Total funds | <u>67,840</u> | <u>45,929</u> | <u>36,680</u> | <u>0</u> | <u>77,089</u> |

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.