

**Charity Registration Number: 249721**

**Mothers' Union (Liverpool Diocese)**

**Financial Statements**

**for the year ended 31st December 2023**

**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 Mrs P. Lewis Mrs B. Boden Miss B. Kinvig Mrs S. Sharp Mrs J Roskell Mrs J. Miller Mrs J. Gladders Mrs C. Harper Mrs E. Clarke Mrs C. Smaller	Diocesan President Vice President Liverpool Elected Trustee - Sefton/Bootle Elected Trustee - Huyton/St Helens Elected Trustee - Liverpool South/Toxteth/Wavertree Elected Trustee - Liverpool North/Walton Elected Trustee - North Meols Elected Trustee - Ormskirk Elected Trustee - Widnes Elected Trustee - Wigan Elected Trustee - Warrington
Other Officers:	Mrs C. Humphries Mrs B. Stratford Rev'd Canon C. Dowdle Mr U. Russell	Diocesan Secretary/Administrator & Indoor Members Hon Diocesan Treasurer Hon Chaplain 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

		Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
	Note			2023 £	2022 £
<b>INCOME FROM:</b>					
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
<b>TOTAL INCOME</b>		<u>61,288</u>	<u>86,693</u>	<u>147,981</u>	<u>54,205</u>
<b>EXPENDITURE ON:</b>					
Charitable activities	6	56,748	951	57,699	47,721
Raising Funds	7	3,044	0	3,044	2,192
<b>TOTAL EXPENDITURE</b>		<u>59,792</u>	<u>951</u>	<u>60,743</u>	<u>49,913</u>
<b>NET INCOME</b>		1,496	85,742	87,238	4,292
<b>TRANSFERS BETWEEN FUNDS</b>	10	-107	107	0	0
<b>GAINS AND LOSSES ON INVESTMENT ASSETS</b>		0	0	0	0
<b>NET MOVEMENT IN FUNDS</b>		<u>1,389</u>	<u>85,849</u>	<u>87,238</u>	<u>4,292</u>
<b>RECONCILIATION OF FUNDS</b>					
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 £
<b>FIXED ASSETS</b>			
Tangible fixed assets	11	1	1
<b>CURRENT ASSETS</b>			
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>
<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	13	10,349	14,296
<b>NET CURRENT ASSETS</b>		<u>172,572</u>	<u>85,334</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		172,573	85,335
<b>CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>		0	0
<b>TOTAL NET ASSETS</b>		<u>172,573</u>	<u>85,335</u>
<b>THE FUNDS OF THE CHARITY</b>	14		
Unrestricted		80,873	79,484
Restricted		91,700	5,851
Total charity funds		<u>172,573</u>	<u>85,335</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.

<b>INCOME FROM:</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>TOTAL 2023 £</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>TOTAL 2022 £</b>
<b>2 Donations and Legacies</b>						
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>
<b>3 Other trading activities</b>						
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>
<b>4 Investments</b>						
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>
<b>5 Charitable activities</b>						
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>
<b>Total Income</b>	<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)**

<b>EXPENDITURE ON:</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>TOTAL 2023 £</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>TOTAL 2022 £</b>
<b>6 Charitable activities</b>						
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
Clifft 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>
<b>7 Raising Funds</b>						
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>
<b>Total Expenditure</b>	<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)**

<b>8 Net income</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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>          </u>	<u>          </u>

<b>9 Staff Costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and Salaries	9,938	9,175
Social Security Costs	0	0
	<u>9,938</u>	<u>9,175</u>
	<u>          </u>	<u>          </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:

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

	<b>Fixtures &amp; fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>COST OR VALUATION</b>		
At 1st January 2023	2,447	2,447
Additions	0	0
At 31st December 2023	<u>2,447</u>	<u>2,447</u>
	<u>          </u>	<u>          </u>
<b>DEPRECIATION</b>		
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>
	<u>          </u>	<u>          </u>
<b>NET BOOK VALUE</b>		
At 31st December 2023	<u>1</u>	<u>1</u>
	<u>          </u>	<u>          </u>
At 31st December, 2022	<u>1</u>	<u>1</u>
	<u>          </u>	<u>          </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
<b>Fund Balance</b>	<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>
<b>Total funds</b>	<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:

<b>Name of fund</b>	<b>Description, nature and purposes of the fund</b>
<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.