

THE UNION OF CATHOLIC MOTHERS
(Registered Charity No. 249901)

ANNUAL REPORT & FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

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THE UNION OF CATHOLIC MOTHERS

ANNUAL REPORT

31ST DECEMBER 2022

Report of the Trustees for the Year Ended 31st December 2022

The trustees present their annual report and financial statements of the charity for the Year Ended 31st December 2022. The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice (FRS102).

Objectives and activities for the public benefit

The objectives of the charity are

1. To help Catholic women to appreciate the Sacramental character, responsibilities, and permanence of marriage, and to live in unselfish love observing the laws of God and His Church;
2. To assist families to bring up their children as practising Catholics and public-spirited citizens;
3. To teach and defend Christian values in family life, and to ensure Catholic education for future generations;
4. To offer love, sympathy, and practical help to those in difficulty;
5. To foster vocations in life especially in Christian Marriage and Family Life and in the Priesthood and Religious Life.

One of the ways these objectives are met is through the provision of respite, convalescent holidays for members in need.

The Trustees confirm they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to Public Benefit guidance published by the Charity Commission in determining the activities undertaken by the Charity and consider that the activities carried out by the charity are for the public benefit.

Structure, governance and management

The Union of Catholic Mothers is a registered charity, number 249901, operating under its Constitution originally adopted in 1962 and amended September 1973, 24th March 1993, 25-27th March 1996, 25-27th May 2005 and 15-17th May 2018. The Trustees are the National President, National Treasurer and National Secretary. Trustees who served during the Year Ended 31st December 2022, and at the date of this report are:-

Mrs Joan Hodge – National President
Mrs Margaret Kerbey – National Treasurer
Mrs Cath Lydon – National Secretary

The Trustees meet regularly throughout the year to agree the strategic direction of the charity and areas of activity. The Trustees are assisted in the operation of the Charity by the National Committee, National Sub-Committees and the National Council and local activities are co-ordinated by each Diocesan Council.

An induction process operates for new Trustees, and from the point an individual is identified as a future trustee they work together with the existing trustees for six months in order to gain an understanding of the role before they take up their appointment.

The principal bankers of the Charity are National Westminster Bank, Royal Priors, 59 The Parade, Leamington Spa. CV32 4ZX

The Independent Examiner is Mr R.A. Prior, FCCA, FCIE, DChA, of W.H. Prior Chartered Certified Accountants, Railway Court, Doncaster. DN4 5FB

The principal address is that of the National Treasurer, 20 St Andrew's Court, 52 Great George's Road, Waterloo, Liverpool L22 1RD.

Key management personnel

The trustees comprise the key management personnel of the charity, and are responsible for the operation on a day to day basis. There are no employees and no trustee is remunerated.

THE UNION OF CATHOLIC MOTHERS

ANNUAL REPORT YEAR ENDED 31ST DECEMBER 2022

Review of achievements

This year started with so much optimism, the expansion of vaccinations was beginning to reduce restrictions for COVID 19 and we began to plan for the year ahead. Most restrictions were removed by end of March 2022, but people were still obliged to self-isolate if they had COVID symptoms. Indeed there was a mini UCM outbreak after our Walsingham Pilgrimage.

Our National Presidents Triennial Mass which had already been postponed twice was celebrated in April. We were now calling it a Mass of Thanksgiving. The new Auxiliary Bishop of Liverpool Tom Neylon concelebrated Mass with Bishop Alan Williams of Brentwood, National Ecclesiastical Adviser to the Union of Catholic Mothers, Fr David Potter the UCM Liverpool Archdiocesan Spiritual Adviser and also from Liverpool Archdiocese Mgr. John Butchard, Fr David Jones Nottingham diocese and Fr Tony O'Brien Dean of Liverpool Cathedra. Guests included over 200 members from 12 Diocese of the Union of Catholic Mothers including Liverpool, Past National Officers, Margaret's family and representatives from Union of Catholic Mothers in Wales and Scotland and from the Catholic Womens League.

All were invited to the Pontifical Hall afterwards for light refreshments. In May we returned to the Hayes for our National Council and AGM at which our new National President Mrs Joan Hodge was inaugurated and we elected two new Vice Presidents. Mrs Mariann French and Mrs Monica Ovel, whose terms of Office started immediately. As our Treasurer Mrs Margaret Kerbey retires in 2023 we also elected her Replacement. Mrs Sue Bickerstaffe will therefore shadow Mrs Margaret Kerbey from October and she will take over in May 2023.

We thanked our outgoing Officers President Mrs Margaret McDonald, Deputy President Mrs Val Ward, Vice Presidents Mrs Maureen Woodward and Mrs Cath Rutherford, and Welfare Mrs Brigid Hegarty, for all their work for UCM whilst they were in Office and especially for continuing in their roles during the Pandemic. We also thanked particularly Mrs Val Ward our Deputy National President who covered for Our Media Officer Mrs Margaret Postill who had to give up due to a recurrence of a serious illness. Margaret sadly died in April 2022. Mrs Margaret McDonald, Mrs Margaret Kerbey, and Mrs Cath Lydon were able to attend her funeral alongside many of her Salford Diocese UCM members.

So now with our recently appointed Media and Welfare Officers Mrs Jean Lopez-Lopez and Mrs Vivienne O'Byrne we were a Committee of eight. During Council we were delighted to receive an expression of Interest for the vacant post of Public Service Officer. Mrs Sarah Davis has now been appointed as our Public Service Officer so we are now a committee of nine.

As we are now a full Committee we have spent some time re visiting job roles hopefully it will enable us to work more efficiently and also work better together.

In July we were able to celebrate our twice postponed 75th Annual Pilgrimage to Walsingham. The weather was good, old friends were able to meet again and I don't think any of us will forget Bishop John Arnold's address in the Abbey Grounds on the theme "Joy", nor the moving Diocesan Prayers of Intercession, which were so relevant to so many parts of our lives in these past 2 years and reflected so strongly the Aims and Objectives of Union of Catholic Mothers.. We were all asked to wear yellow roses and boy did we, knitted, crocheted, paper, felt, fabric and real, worn on lapels, hats, bags and even in our hair, they were a delight to see and reflected the theme of the Pilgrimage JOY. Thanks go to the Walsingham sub Committee and Salford Diocese for all their hard work in organising such a successful Pilgrimage. We also thank members of the sub Committee for staying on for an extra year. Sadly however so far we have had only one nomination for the vacant positions on the Walsingham sub-committee so future Pilgrimages are at risk. The National Secretary and Walsingham subcommittee has been working on job roles and descriptions there too to ensure they accurately reflect the work undertaken.

In September at the Liverpool UCM Archdiocesan bi-monthly Mass the Archbishop of Liverpool His Grace Malcolm McMahon invested our former National President Mrs Margaret McDonald with the pro Ecclesia et Pontifice (for Church and Pontiff) Award. As well as family and friends of Margaret there were also around 150 UCM members present for such a wonderful occasion. This award was granted to Margaret for her distinguished service to the Catholic Church through her service to the Union of Catholic Mothers and her charity work.

Also In September the former National Presidents twice postponed Pilgrimage to Banneux took place. In addition to visiting Charleroi, Brussels and Waterloo the Pilgrims spent a day at the shrine of Our Lady of Banneux. One of the particular features of this shrine apart from the fact that not a lot of us have heard of it is the beautiful garden dedicated to Marian shrines from around the world and so we were also able to visit our own Lady of Walsingham. Whilst the weather was not always good and there were a few problems with luggage a lovely prayerful Pilgrimage led by Fr David Potter was had by all.

In October we were able to hold our Autumn Meeting. Officer's reports for this meeting were sent out beforehand so we could use our time together more effectively. To this end we held workshops/discussion groups with all attendee on three main themes

- 1 Recruitment**
- 2 Support for Diocese and Foundations**
- 3 Independent Members and Study**

THE UNION OF CATHOLIC MOTHERS

ANNUAL REPORT YEAR ENDED (CONTINUED): 31ST DECEMBER 2022

Members when asked said they found the activities both useful and interesting. Reports on the activities were distributed to members with the Minutes of the Autumn meeting. A resume of some of the points raised or discussed in the groups is below. Also distributed at the same time was the list of Diocesan Liaison Officers.

Recruitment

This subject has been a major issue for us in recent years and the Pandemic has if anything made recruitment even more difficult, we have lost members, our demographic is getting older and not only do we struggle to get new members we struggle to get existing members to take Office at all levels Foundation, Diocese and National. Some of the issues raised were **NO premises**, some parishes have been very slow to allow the re-use of their meeting rooms and some have refused use of their meeting rooms. **PROMOTIONAL MATERIAL**, How to advertise ourselves, our Name, does it need to change? **Recruitment Officer/s**. The need for both Individual and group actions to make our Union attractive to both to new and existing members.

Support for Diocese and Foundations

Despite the title above a lot of the discussion included Recruitment strategies and ideas. A lot of Dioceses felt that although they were not struggling, they were not going forward either. They decided they were static. The majority were losing foundations and struggling to find officers. It was agreed that the young women of today live a different lifestyle than in our time, even those of us who are younger than most. New recruits are more likely to be newly retired or empty nesters, whose children have left home leaving them with spare time. Some groups had found it useful to change the time of their meetings to daytime, or possibly following a weekday Mass. For Foundations unable to get officers, job share is always an option, or even taking it in turns to be President/Secretary/Treasurer for one meeting /one month.

Independent Members and Study

Some confusion around Independent members and clarity required. Great Diocesan variation, in numbers and treatment. Cost to small Dioceses of sending information and newspapers is a burden. Delivery by hand in some Dioceses, others too spread out. Some questionable reasons to become Independent members were spoken of. There was general agreement that National Study Days has been missed over the last 3 years, and that they were always good value. There was consensus that every Diocese would wish to send at least one Representative (numbers would have to be limited in 2023.) Some topics for Study 2023 were discussed particularly Pope Francis's teachings on the role of women in the church, and in general. It was agreed that there would be a Study Event in March 2023.

The National Committee continue to meet regularly on Zoom but in November we managed our first face to face meeting in Wistaston where we spent 2 days reviewing the Autumn meeting and planning for Study and National Council 2023.

As we began to live more easily with COVID many of our Diocese began to have AGMs and elect new officers. Sadly fewer members are returning and few are volunteering to take office. Some Diocese are in danger of closing not always because of lack of member numbers but because of unwillingness to serve as Officers. However there were some Foundations that have recruited new members Leeds and Southwark Diocese have reported the re-opening of 3 previously closed Foundations, and Southwark and Portsmouth have reported on 2 new Foundations opening.

In September the St Bernadette relics toured England and lots of our members were able to visit for private prayers and reflection.

National President Mrs Margaret McDonald attended UCM Wales Annual Conference.

National President Mrs Joan Hodge has attended

UCM Southwark Diocesan Pilgrimage to Aylesford
CAFOD 60th Anniversary Mass & Reception at Southwark Cathedral
Cafod Zoom Meeting "Together at 60"
CWL Pilgrimage Mass at Portsmouth Cathedral & Cream Tea and meeting with Portsmouth UCM
UCM National Pilgrimage to Walsingham
Trustee Zoom meetings
Walsingham "Team" planning & follow-up meetings. Walsingham meetings in Walsingham & and in London
WUCWO conference in Greece accompanied by our Welfare Officer.

Members of the National Committee have attended

CWL AGM
Birmingham Diocese AGM
Salford Diocese Homeless Service
Margaret Postill funeral,
Walsingham 75th UCM Pilgrimage
Pauline Porter (UCM Scotland) funeral
Meetings/Visits with Diocese by Liaison Officers Birmingham, Westminster, Salford,
Southwark UCM Rally Mass

THE UNION OF CATHOLIC MOTHERS

ANNUAL REPORT YEAR ENDED (CONTINUED): 31ST DECEMBER 2022

Unfortunately due to rail strikes we were unable to attend

CWL AGM in Durham Oct 5-7

UCM Scotland AGM on Oct 8

Northampton Rosary Rally

NBCW Ushaw College clashed with our own first face to face UCM National Committee meeting in Wistaston Hall

Following National Council all Diocese the Committee re-appointed National Officers as a Diocesan Liaison, and most have been in touch with their Diocese and some have even been able to visit.

One such meetings was with Westminster Diocesan President Iona de Souza to discuss how they can work together in the future, one of the outcomes of this meeting was detailed input which was used for one of the group discussions at our Autumn Meeting.

We continue to work with other Catholic Organisation. In February our National President took part in the **CAFOD** "Together at 60" Zoom meeting together with the Presidents of CWL and NBCW. They were all warmly welcomed as the representatives of the three groups who founded "Family Fast Day" which led to the foundation of CAFOD. Altogether there over 370 people took part in the Zoom meeting.

In April Anne Emblem a former Vice President and representing UCM, was one of the Organisers of the **Catholic Women Praying Together Event**. The service was dedicated to young people.

We continue to forward to all members, the WUCWO monthly Message and News, We have sent Synodal Responses (2) to them and received the notification of the CGA General Assembly, audience with Pope Francis in May 2023, unfortunately this date clashes with our 2023 National Council and AGM so whilst a lot of our members might have wanted go we will be represented by our former Deputy National President Mrs Val Ward and our current Deputy National President Mrs Margaret McDonald only.

A Congratulations card was sent on behalf of the National President and all our members to Maria Lia Zervino (WUCWO) on her appointment to the Dicastery.

Correspondence

Mass cards on your behalf were sent to the families of Margaret Postill our former Media Officer (RIP) and Pauline Porter RIP former National President UCM Scotland and to King Charles on the death of his mother our Queen Elizabeth II. Thank you to Bishop Alan for saying these masses on our behalf.

Treasurer

Following discussions at National Council in May the Committee especially our National Treasurer have been looking at alternative venues for our National Meeting. To cut a long story short she obtained a list of 21 venues, with varying prices and facilities. NONE WERE AS CHEAP AS THE HAYES, though we must bear in mind that these are the prices for 2024. Of the 21, she considers 4 or 5 worth considering more closely, but they were all over £240 for 2 nights. The National Committee will look into it at our November meeting. For smaller National and Committee meetings the venues we use currently Birmingham and Wistaston give value for money but we are looking at a couple of Venues in London as well.

Also following discussions at National Council it was decided to raise mileage allowance to 40p

Study

There was no National Study in 2022 but many Dioceses delivered all or some of the aspects of proposed and then cancelled 2020 Study on St Matthews Gospel. Feedback from Diocese was very positive.

At our Autumn Meeting we held a series of Group activities one of which was on Study and the overwhelming response was that everybody missed our Study events and would definitely attend one in 2023. So a Study venue has been booked and a shortened form of Study delivered by our new Vice Presidents will take place in March 2023.

Welfare

Rest Homes

Our Welfare Officer Mrs Vivienne O'Byrne and Mrs Paddy Roberts our NHRS administrator are working together on a range of topics. Setting up guidelines for and publicising the role of Rest Homes. Costs of Daily Care, this has been rising for a variety of reasons, cost of living, expertise required and geographical location etc. It has therefore been agreed that costs might need to be decided on an individual basis.

Media

Our Media Officer Mrs Jean Lopez-Lopez is working hard to update and re-organise both the distribution of the UCM news and the Website. There are a number of points to be sorted first, especially independent members. She is working closely with our Treasurer Margaret Kerbey, CathCom our Newspaper distributors and our Web Developer.

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ANNUAL REPORT YEAR ENDED (CONTINUED): 31ST DECEMBER 2022

A UCM News national email has been created and she has begun to make contact with Media Officers and members.

Public Service Officer

Mrs Sarah Davis only took this role on in October so it's very early days but she is keen to work with the National Committee on Independent members. She was able to take part fully and record the Feedback on the group activity around Independent members at our Autumn meeting.

Diocese and Foundation activities

Many of our UCM members took part in their parishes' response to the Synodal Process which was to be presented to the Bishops Conference prior to submission to Rome.

We had lots to celebrate in 2022 and the Diocese seized every opportunity to catch up on anniversaries missed and current. One member received a 100th birthday card from the Queen, particularly poignant in this year of her death, but also celebrated were 99th, 90th, 80th birthdays, 40th, Foundation anniversaries and 65th, 60th and 50th anniversaries of membership. There were also lots of Golden Wedding Anniversaries.

There were visits to Bar Convent, London with lunch, a Climate Walk, Social evenings, meals out, River boat trip followed by fish and chips, afternoon teas. Shrines were revisited and annual Pilgrimages, Rosary rallies, Walk of Witness, Annual Masses and Retreats, were resumed.

Contributing to charities began again although throughout the last 3 years UCM members have been supporting their parish and local communities particularly elderly and housebound and supporting Food banks. Charities supported this year include Shoe Box Appeal, Mary's meals, Blood Bikes, Easter Egg and Selection Box donations, Caritas, Afghanistan family, Hospitals Charity for Dementia patients, Food Banks, SVP, Childrens Hospice, one Foundation together with all the other catholic organisations in the Parish has contributed to the raising of £5,000 for their parish.

Sadly in September our Queen Elizabeth II died. For many of us me included she is the only Monarch we can remember. What a wonderful example of service she was to us all. Our winter edition of the UCM news included many articles sent in by members recalling their meetings with Her Majesty most including pictures. I think we would all agree that her commitment and dedication to her people and her country will be remembered with love and gratitude. We now look forward to the Coronation of King Charles III

Lastly thanks to everyone and there were many of you who helped me throughout the year and especial thanks to Margaret Kerbey for covering the attendance at Autumn meeting for me.

Financial Review

The Charity is reliant on the support of its Members through their subscriptions, donations, and fundraising. For the Year Ended 31st December 2022 there was a deficit of £52,297 (2021: excess of income £7,789). This is largely as a result of the deliberate decision not to charge a Membership Subscription in 2022. The small amount received in 2022 (£2,334) reflects late remittance of 2021 subscriptions. This decision led to a reduction of income of over £24,000. Total expenditure in 2022 increased as we returned to hold an "in person" National Conference in May and Annual Meeting in the Autumn, at a cost of £20,395.

Reserves

In view of the national nature of the Charity's activities, the Trustees aim to maintain free reserves in unrestricted funds at a level that equates to 2 years' unrestricted expenditure. The balance held as unrestricted funds as at 31st December 2022 was £143,363 of which £114,475 is regarded as free reserves after allowing for £10,426 tied up in tangible fixed assets. This represents approximately 14½ months' unrestricted annual expenditure, which is below the target level of reserves.

Plans for the future

As an organisation we are committed to increasing our membership. We will explore ways of working to fulfil our objective to ensure Catholic education for future generations as part of our mission to teach and defend Christian values in family life.

THE UNION OF CATHOLIC MOTHERS**ANNUAL REPORT YEAR ENDED (CONTINUED): 31ST DECEMBER 2022****Risk Assessment**

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to its operations and finances. By monitoring the level of reserves, ensuring control over financial systems and examining the operational risks faced, the Trustees believes that effective systems have been established to mitigate those risks.

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity, and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:-

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- 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 material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulation, and the provisions of the charity's Constitution (the governing document). They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees on 10th May 2023 and signed on their behalf by:-

Mrs. C. Lydon
Trustee & National Secretary

THE UNION OF CATHOLIC MOTHERS
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE UNION OF CATHOLIC MOTHERS

I report on the accounts of The Union of Catholic Mothers for the Year Ended 31st December 2022, which are set out on pages 8 to 15.

Respective responsibilities of Trustee and Examiner

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an Independent Examination is needed.

It is my responsibility to:-

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, , no material matters have come to my attention which gives me cause to believe that:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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.

R.A. Prior, FCCA, FCIE, DChA,
Chartered Certified Accountant
Fellow of the Association of Charity Independent Examiners

W. H. Prior,
Chartered Certified Accountants
Railway Court,
Doncaster. DN4 5FB

10th May 2023

THE UNION OF CATHOLIC MOTHERS

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2022

	<u>Note</u>	Unrestricted Funds	Restricted Funds	Total 2022	2021
		£	£	£	£
Income					
Donations and legacies	2	5,157	1,600	6,757	6,620
Charitable activities	3	32,476	-	32,476	29,462
Other trading activities	4	4,965	-	4,965	5,354
Investment Income – Bank Interest		464	10	474	112
TOTAL INCOME		43,062	1,610	44,672	41,548
Expenditure					
Expenditure on raising funds - fundraising	5	-	-	-	-
Expenditure on Charitable activities					
National Conference & Annual Meeting		20,395	-	20,395	5,559
Officers & Representatives Travel		6,007	-	6,007	4,197
Study Conference & Media Days		535	-	535	402
Pilgrimages		31,855	-	31,855	-
Thanksgiving Mass		4,303	-	4,303	-
Other Charitable Activities		31,626	2,248	33,874	23,601
TOTAL EXPENDITURE		94,721	2,248	96,969	33,759
NET MOVEMENT IN FUNDS		(51,659)	(638)	(52,297)	7,789
Balances brought forward at 1st January 2022		195,022	19,100	214,122	206,333
Balances carried forward at 31st December 2022		143,363	18,462	161,825	214,122

The notes on pages 10 to 15 form part of these financial statements

THE UNION OF CATHOLIC MOTHERS
BALANCE SHEET AS AT 31ST DECEMBER 2022

		2022	2021
	Note	£	£
Fixed assets			
Tangible assets	8	10,426	10,669
Current assets			
Stock		3,254	3,507
Debtors and Prepayments	9	3,231	6,210
Cash at bank and in hand	10	146,900	197,141
		<hr/>	<hr/>
		153,385	206,858
Liabilities: amounts falling due within one year	11	(1,986)	(3,405)
		<hr/>	<hr/>
Net current assets		151,399	203,453
		<hr/>	<hr/>
Net assets	14	161,825	214,122
		<hr/> <hr/>	<hr/> <hr/>
 <u>Represented by:</u>			
Restricted Funds	12	18,462	19,100
Unrestricted Funds	13	143,363	195,022
		<hr/>	<hr/>
		161,825	214,122
		<hr/> <hr/>	<hr/> <hr/>

The financial statements on pages 8 to 15 were approved by the trustees on 10th May 2023 and signed on their behalf by:

Mrs J. Hodge
Trustee (National President)

Mrs M. Kerbey
Trustee (National Treasurer)

The notes on pages 10 to 15 form part of these financial statements

THE UNION OF CATHOLIC MOTHERS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

1 Accounting policies

Basis of preparation

The financial statements have been in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) “*Accounting and Reporting by Charities*” (FRS102) and the Charities Act 2011.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policy note.

Income

All income is treated as unrestricted income, unless the donor has placed restrictions on the manner in which the donation or grant may be spent, in which case it is treated as restricted income. The restricted funds are detailed in Note 12. Designated Funds represent amounts set aside for specific areas of expenditure by the Trustees, and are detailed in Note 13. Legacies are recognised following the granting of probate when the administrator/executor of the Estate has communicated the entitlement in writing.

Expenditure

All expenditure is accounted for on an accruals basis. Direct Charitable expenditure including support costs and governance costs (costs involving public accountability and compliance with regulation and good practice). Expenditure is recognised as soon as there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Third Party Collections and Funds

Collections, and other funds raised, for the benefit of third party charities do not represent income or expenditure for The Union of Catholic Mothers. Consequently they are not included in the Statement of Financial Activities as income or expenditure. Any balance held by the charity as at the Balance Sheet date for a third party charity is shown as a liability and reflected in Creditors (Note 11).

Branches

The charity operates nationally through a branch structure based largely around the dioceses of the Catholic Church in England. These financial statements reflect the transactions, and assets and liabilities, of the National and Diocesan Committees. Individual Foundations are distinct from the charity itself and do not operate under the charitable registration of The Union of Catholic Mothers. The transactions, assets and liabilities of Foundations are therefore not reflected in these financial statements.

Fixed Assets

All fixed assets with an original cost of in excess of £250 are capitalised. Depreciation of fixed assets is provided on the straight-line method at the following rates in order to write off each asset over its estimated useful life:

Regalia, Badges & Banners	:	2% on cost
Diocese Equipment	:	25% on cost
Office Equipment	:	12.5% on cost
Computer Equipment	:	33.33% on cost

THE UNION OF CATHOLIC MOTHERS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

2 Donations

	Unrestricted Funds £	Restricted Funds £	2022 TOTAL £	2021 TOTAL £
Donations & Grants	2,397	1,220	3,617	3,032
Collections	1,394	-	1,394	836
Gift Aid Tax	-	-	-	2,326
Diocesan Levies	1,366	-	1,366	421
Special Projects	-	380	380	5
	<u>5,157</u>	<u>1,600</u>	<u>6,757</u>	<u>6,620</u>

3 Income from Charitable Activities

	Unrestricted Funds £	Restricted Funds £	2022 TOTAL £	2021 TOTAL £
Members' Subscriptions	2,334	-	2,334	24,316
Other charitable activities	1,741	-	1,741	5,146
Pilgrimages	28,401	-	28,401	-
	<u>32,476</u>	<u>-</u>	<u>32,476</u>	<u>29,462</u>

4 Income from Other trading activities

	Unrestricted Funds £	Restricted Funds £	2022 TOTAL £	2021 TOTAL £
Sale of Regalia, Diaries, etc.	3,402	-	3,402	3,440
Fund-raising	1,563	-	1,563	1,914
	<u>4,965</u>	<u>-</u>	<u>4,965</u>	<u>5,354</u>

5 Expenditure on raising funds - Fundraising

	Unrestricted Funds £	Restricted Funds £	2022 TOTAL £	2021 TOTAL £
Fund-raising costs	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

THE UNION OF CATHOLIC MOTHERS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

6 Governance costs (Support cost included in Direct Charitable Expenditure)

	Unrestricted Funds £	Restricted Funds £	2022 TOTAL £	2021 TOTAL £
Trustees' expenses reimbursed	490	-	490	404
Independent Examiner's Fees	1,986	-	1,986	1,986
Other Accountancy fees (Branches)	80	-	80	80
	<u>2,556</u>	<u>-</u>	<u>2,556</u>	<u>2,470</u>

7 Related Party Transactions & Trustees' Expenses

The trustees, in common with all members of The Union of Catholic Mothers, all give their time freely without any form of remuneration or benefit in kind. There are no employees of the charity. Expenses reimbursed to the three trustees totalled £490 (£404). There were no other identified Related Party Transactions.

8 Fixed assets

Cost	Regalia, Badges & Banners £	Dioceses Equipment £	Office Equipment £	Total £
1st January 2022	12,127	2,912	10,260	25,299
31 st December 2022	<u>12,127</u>	<u>2,912</u>	<u>10,260</u>	<u>25,299</u>
Depreciation				
1st January 2022	1,458	2,912	10,260	14,630
Charge for the Year	<u>243</u>	<u>-</u>	<u>-</u>	<u>243</u>
31 st December 2022	<u>1,701</u>	<u>2,912</u>	<u>10,260</u>	<u>14,873</u>
Net book values				
31st December 2022	<u>10,426</u>	<u>-</u>	<u>-</u>	<u>10,426</u>
31st December 2021	<u>10,669</u>	<u>-</u>	<u>-</u>	<u>10,669</u>

All fixed assets are held by the charity for use in meeting its charitable objectives.

THE UNION OF CATHOLIC MOTHERS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

9 Debtors

	2022 £	2021 £
Amounts falling due within one year		
Debtors	-	4,179
Prepayments	3,231	2,031
	<u>3,231</u>	<u>6,210</u>

10 Cash at bank and in hand

	2022 £	2021 £
Cash at Bank	146,894	197,056
Cash in Hand	6	85
	<u>146,900</u>	<u>197,141</u>

11 Liabilities: amounts falling due within one year

	2022 £	2021 £
Deferred Income	-	1,419
Accruals	1,986	1,986
	<u>1,986</u>	<u>3,405</u>

12 Restricted Funds

	Balance 1.1.22 £	Income £	Expenditure £	Transfers £	Balance 31.12.22 £
National Holidays & Rest Home	13,716	1,230	(1,868)	-	13,078
Conference Reserve	5,384	-	-	-	5,384
Other	-	380	(380)	-	-
	<u>19,100</u>	<u>1,610</u>	<u>(2,248)</u>	<u>-</u>	<u>18,462</u>

THE UNION OF CATHOLIC MOTHERS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

12 Restricted Funds (Continued)

The balances on Restricted Funds represent amounts received for specified purposes, which have not been expended at the Balance Sheet date.

(a) National Holidays & Rest Home

This fund exists as a result of donations received to provide respite, convalescent holidays for those in need, and represents the balance of donations that have not yet been expended.

(c) Conference Reserve

This fund reflects the balance of income received in order to meet the costs of the National President's attendance at International Conferences.

(d) Other

Other restricted held represent the balance of funds received specifically for projects in individual dioceses, or at National level. Other restricted funds do not include amounts raised for, but not yet remitted to, other charities. Such funds are not an asset of the charity and are shown in Creditors (note 11).

13 Unrestricted Funds

	Balance 1.1.22 £	Income £	Expenditure £	Transfers £	Balance 31.12.22 £
<u>Designated Fund</u>					
Fixed Asset Fund	10,669	-	(243)	-	10,426
Diocesan Committees	37,947	24,800	(29,568)	-	33,179
Conference Reserve	1,000	-	-	-	1,000
General Fund	145,406	18,262	(64,910)	-	98,758
	195,022	43,062	(94,721)	-	143,363

Designated Funds are amounts which have been put aside at the discretion of the Trustees for specific projects.

(a) Fixed Asset Fund :

This fund comprises the amount of the net book value of fixed assets as at the Balance Sheet date, excluding any fixed assets that are part of a Restricted Fund. The unrestricted reserves represented by fixed assets are not readily available to meet ongoing expenditure and the existence of this fund recognises this concept.

(b) Diocesan Committees :

This fund represents the amounts held by Diocesan Committees, designated for use in each diocese.

(c) Conference Reserve :

This fund reflects the amount designated by the Trustees towards meeting the future costs of the National President's attendance at International Conferences.

(d) General Fund :

This represents unrestricted income carried forward to expend in future years.

THE UNION OF CATHOLIC MOTHERS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

14 Analysis of Net Assets between Funds

	Tangible Fixed Assets £	Net Current Assets £	2022 TOTAL £	2021 TOTAL £
<u>Restricted Funds</u>				
National Holidays & Rest Home	-	13,078	13,078	13,716
Conference Reserve	-	5,384	5,384	5,384
Other	-	-	-	-
<u>Unrestricted Funds</u>				
Fixed Asset Fund	10,426	-	10,426	10,669
Diocesan Committees	-	33,179	33,179	37,947
Conference Reserve	-	1,000	1,000	1,000
General Fund	-	98,758	98,758	145,406
	<u>10,426</u>	<u>151,399</u>	<u>161,825</u>	<u>214,122</u>

15 Capital Commitments

There were no Capital Commitments as at 31st December 2022 (2021: Nil).